(68) Civil Account Code, vol - II,
5th ed., 1892-93

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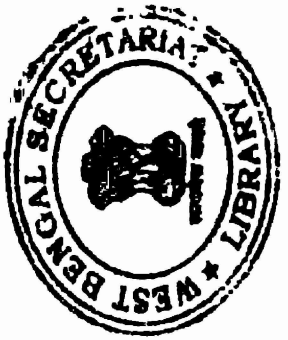

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Finance → Treasuries → India → Manual

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Civil Account Code, Fifth Edition.

Volume II.

In revising Volume II of the Civil Account Code, the following are the chief alterations which have been introduced :—

1. The articles have been numbered in one consecutive series for both the volumes.

2. In certain cases, the annexures to chapters in the preceding edition have been included in the text of the respective chapters.

3. Certain forms which were shewn or described in the body of the Code have been placed and numbered among the forms at the end of the volume.

4. Articles which were merely repetitions of articles of the Civil Service Regulations have been omitted.

5. The following rules have been transferred from one part of the Code to another, as shewn against each :—

4th Edition, from chapter	5th Edition, to chapter	
1, 16, note 1	35, 761	Advances to inspecting officers.
3, 7	35, 758	Contract officers.
35, Annexure B	35, 773 (*a*)	Appointments on R200 and above.
7, 13 (*e*)	44, 923	Advances for purchase of opium.
35, 43 to 43D, and 44	45, 933 to 938	Pension contributions.
6, 22A, note 4	56, 1108	Supplies by Military and Public Works Departments
76, 10 (*a*)	39, 842	Pension Reports.
76, 11	47, 989	Irrecoverable sums.
76, 12 to 16	40, Annexure	Provincial Debenture Loans
76, 18 and 19	58, 1182 and 1176	Accounts of Berar and Mysore
76, 20 to 22	47, 1003	Review of working of Treasuries.
79, 40	80, 1704	Return of state of work.
79, Annexure	70	System of Government accounts.
63, 24 to 26	72, 1544, 1547 and 1548	Watching of actuals
77, 16	64, 1290	Pensions, etc., in rupees.
76, 17, (*a*) to (*e*)	64, 1305 to 1309	European stores. Register of Invoices
76, 23, 24 and notes	64, 1310 and notes	General average.
77, 14 and 15	64, 1313 and 1314	Specially chargeable allowances.
77, 10 to 13	66, 1340 to 1343	Statement of fresh charges
76, 30 and 31	66, 1344 and 1345	Additions to, and alterations in, Provincial Charges
77, 1	71, 1485	Weekly Reports from Presidency Towns.
77, 17 and note	71, 1510	Assets and Liabilities.
77, 7 to 9	72, 1537 to 1539	Treasury Transactions.
77, 2 to 6	72, 1540 to 1543	Revenue Expenditure Heads.
76, 25 to 29	74, 1585 to 1590	Miscellaneous Trust Accounts.
77, 23 to 29 } 32 and 33 }	54, 1076	Returns for Finance and Revenue Accounts.
77, 35	46, 966	Statement of Interest on Service Funds.
77, 22	33, 860	Annuities, Bengal Civilians.
77, 19	64, 1270	Hong-Kong Police Pensions.

6. The following new articles have been added:—

Chapter	35, 755, note 1	Review of Gazetted Officers' bills.
„	46, 956	Loans to Military Officers in Civil employ.
„	47, 1002	Combination of Objection Statement and Objection Book.
„	58, 1168	Exchange on Transactions with London.
„	„ 1169	Expenses of Governor General, etc., on Tour.
„	62, 1243 to 1245	Stationery and Printing charges, Post Office.
„	63, 1254 to 1256	Ditto ditto Telegraph Department.
„	64, 1290	Leave allowances and pensions fixed in rupees but paid in sterling.
„	72, 1536	Telegraphic Report.

7. The following articles have been omitted for the reasons given against them:—

4th Edition.		
Chapter	35, 41	Borrowed from Civil Service Regulations.
„	35, 29	Necessary addition made to Article 763.
„	35, 45 (*a*), 45 (*b*)	Obsolete.
„	39, 1 (*b*) and part of (*a*)	The separate register prescribed herein is not required.
„	39, 2(*d*)	Borrowed from Civil Service Regulations.
„	39, 1 (*c*) and (*d*)	Obsolete.
„	39, 6 (*d*)	A repetition of Article 346, note 4.
„	39, 7 to 10	Abolition of inter-provincial adjustments.
„	40, Annexure A	Unnecessary.
„	41, 11	A repetition of Article 355.
„	44, 11 to 14	Unnecessary.
„	45, 5	See Appendix K, Rule 33.
„	46, 7, 8 and 11	Borrowed from Civil Service Regulations.
„	48, 13	Unnecessary.
„	49, 17	The necessary addition has been made to Article 1033.
„	51, 6	Unnecessary, as the Presidency Abstract will be independently closed.
„	54, 3, 4 and 5	The procedure has been altered.
„	55, 4 to 6	Unnecessary under the new procedure.
„	58, note 1	Obsolete.
„	58, 7, note 1 and 1st clause note 2	Unnecessary.
„	„ 18	Provided in Form.
„	59, 5, note 3	Provided for in Article 1141.
„	60, 9	Borrowed from Civil Service Regulations.
„	60, 23 to 25	Charges for Inter-provincial remittances should be adjusted finally in the local accounts.
„	63, 19 to 23	Unnecessary.
„	71, 23	Obsolete.
„	73, 14(*a*)	Ditto.
„	76, 10(*b*)	Unnecessary.
„	77, 18	Obsolete.
„	77, 30 and 31	Returns prescribed elsewhere.
„	78, 1 to 4	Borrowed from Civil Service Regulations.

8. Chapters 33 and 34 of the 4th edition have been made into one chapter headed "Audit Principles and Arrangements."

9. The Service Register of gazetted officers, *vide* Rule 49, Chapter 35, 4th edition, has been abolished, and the History of Services made to take its place; *vide* Articles 784—789 of the new edition.

10. The annual list of Indian Civil Servants is to be compiled henceforth by the Comptroller, India Treasuries, *vide* Article 797.

11. The date of submission of the annual list of uncovenanted officers attaining the age of 55 years has been definitely laid down, see Article 803.

12. The rules under the heads "Audit Register" and "Audit Procedure" in Chapter 36—Establishment Audit, have been partially re-written and re-arranged.

13. The chief points to be observed in establishment audit have been recapitulated at the end of the chapter.

14. The columns shewing the different kinds of travelling allowance in the audit register of such allowances, Form 101, have been dispensed with.

15. The chapter on contingent audit has been re-written, and the rules grouped under the various classes of contingencies,—contract, countersigned, etc. The form of contingent audit register has been revised and improved.

16. The register of Indian Civil Servants prescribed in Rule 1 of Chapter 39, 4th edition, has been dispensed with, as also the registers of other Government pensions, *vide* Rule 7 of that chapter.

17. *Chapter 41.*—The form of "Proof-sheet of Postings of Deposits" has been altered, in order that the postings may be proved monthly instead of quarterly, see new Form 112.

18. *Chapter 43.*—The form of "Remittance Check Register" has been improved.

19. *Chapter 44.*—The form of "Register of Permanent Advances" has been simplified.

20. *Chapter 48.*—The "Memorandum of objectionable items" which forms part 1 of the Classified Abstract, has been dispensed with. A schedule of recoveries of Income Tax has been prescribed as forming part 6.

21. Vouchers should be arranged and filed according to periods of preservation, Article 1009, note.

22. *Chapter 49.—Presidency Payments.*—The rules in this and the two following chapters will be followed, as far as circumstances permit, in respect to pre-audit at provincial capitals (*vide* Article 1020).

23. *Chapter 50.—"Presidency Abstract."*—The detail book has been abolished, and the vouchers will be posted direct into the classified abstract, which will have a column for each day.

24. Chapter 52 of the 4th edition, "Pre-audit at Provincial Capitals" has been cancelled, the necessary addition having been made to Chapter 49, Article 1020.

25. Chapters 54 and 57, 4th edition, both on Disbursers' Accounts, have been made into one Chapter, 53. A head "Local remittances in transit" is to be opened in the Statement of Disbursers' Accounts. The corrections necessary under the existing system will be avoided.

26. *Chapter 56.*—Accounts with other Departments.—The rules relating to "Central Adjusting Account" have been partially re-written, and the forms revised.

27. *Chapter 58.*—This chapter has been largely revised and to some extent re-written.

28. *Chapter 60.—Public Works Department.*—The rules relating to "Payments for Land" and "Settlement of Outstandings of Exchange Accounts" have been partially re-written. Annexure A has been revised.

29. Chapter 61, 4th edition.—The extracts from Forest Code have been omitted as not being required by Account Offices.

30. *Chapter 64.*—This chapter has been re-arranged and revised and several additions have been made to it.

31. Chapter 66, 4th edition.—The rules have been re-arranged.

32. *Chapter 69.—Verification of Balances.*—The rules under the heads "Deposits" and "Cash Remittances" have been revised. Those under the head "Post Office Charges" have been left out.

33. *Chapter 70.—System of Government Accounts.*—The rules comprised in this chapter formed an annexure to Chapter 79 of the 4th edition.

34. *Chapter 71.—Resource.*—The form of the Provincial Cash Balance Report has been improved. The due date of the estimate of small coin requirements has been altered from 1st January to 1st December.

35. *Chapter 72.—Budget.*—This chapter has been largely re-written.

36. Chapter 75 of the 4th edition on "Stock Notes" has been omitted.

37. Chapter 77, "Miscellaneous Returns," 4th edition.—The greater number of returns entered in this chapter have been shown in this edition under the chapters to which they more appropriately belong.

38. Chapters 78 and 79, 4th edtion, have been split up into four chapters 77 to 80, and deal severally with the duties of the Accountant General, gazetted staff, establishment, and office procedure.

STEPHEN JACOB,
Comptroller General.

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CIVIL ACCOUNT CODE.

VOLUME II.

Explanations.

The work of an account office falls principally under two main divisions, (1) Audit and (2) Accounts.

The earlier Chapters of this volume deal with audit. They are followed by Chapters devoted to the accounts.

At the end are added a few Chapters on miscellaneous subjects not strictly falling under either of the two main divisions.

The general principles laid down in this volume may be taken as a guide in the account offices of other departments in so far as they are applicable.

The instructions regarding Accounts Current and Government Securities in Trust are, however, binding on other departments.

In other matters of detail they are guided by their own Codes.

In this Code the terms Accountant General and Assistant Accountant General signify, in the case of the minor provinces, Comptroller and Assistant Comptroller, respectively. The references to the Civil Service Regulations are to the second edition.

Chapter 34.—Audit principles and arrangements.

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Object of Audit.

721. The main object of audit is shortly as follows:—

I.—As regards payments, to see—

(*a*) that the expenditure is warranted by orders of Government, special or general, and generally that it has been provided for in the annual Estimates;

1. An audit officer before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State, must satisfy himself that that sanction has been accorded either by a general or by a special order of the Secretary of State. The cases in which

that sanction is necessary are stated in Article 277; for the admission of any charges which are not stated in these rules to require the sanction of the Secretary of State, the authority of the Government of India (or in classes of cases for which the Government of India has delegated its powers to Local Governments, of the Local Government) is sufficient.

In applying that Article, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorised Code have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit without requiring the sanction of the Secretary of State any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of Article 277.

2. Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to Military officers in the Police in some Provinces and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that was necessary, although under the procedure in force up to that year the orders were communicated to audit offices on the authority of the Government of India only.

(But see also Article 289.)

(*b*) that the expenditure is necessary for the public service, and not greater than the occasion demands;

(*c*) that payment has, as a fact, been made, and has been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible.

II.—As regards receipts, to see that all sums receivable are duly paid to the proper officer and brought to credit by him. The audit of receipts, however, is in a great measure carried out by departmental officers. (See Chapters 2 and 45.)

Post-Audit.

722. The greater part of the payments made by Government is made by Treasury officers, either before any audit, or upon an audit of a limited character by controlling departmental officers, in the manner prescribed in Vol. I. The payments are then reported and accounted for to the Audit Department, which deals with them according to the rules in this Code.

Pre-Audit.

723. For service payments made at a Presidency or chief Provincial town, it is usually arranged that the vouchers shall be submitted to the Audit Department before payment, and that payment shall be made only on audited bills.

The method of audit described in this and the following Chapters is generally applicable to post-audit. The differences as regards pre-audit are stated in the Chapters on Presidency payments.

District Auditor.

724. One clerk, known as the district auditor, is primarily responsible for the audit and adjustment of all the accounts of a district, both of service and of debt and remittance heads. The bills of Gazetted Officers, including those for travelling allowances, and of pensioners, may, with advantage, be audited by separate groups; but the district auditor is responsible for seeing that

the bills or vouchers which he transfers to these separate groups agree with the entries in the lists of payments; that they are recovered after audit, and that, unless separate objection books are kept by the groups concerned, any objection taken by the auditors is duly recorded in the objection book and notified to the Treasury officer or the officer concerned. Similarly, the detailed check on transfer receipts and on deposits may be entrusted to separate clerks, but the district auditor is still responsible that the lists of receipts and payments agree with the cash account and bi-monthly lists of payments; and also (if the arrangement is that he shall dispose of the vouchers in making over the lists of bills and of deposits paid) that there is a voucher complete and in due form for every recorded payment, or that objection is taken and explanation demanded.

1. Personal advances made to a Gazetted Officer should be passed on for audit in the same way as Gazetted Officers' pay bills.

725. Every list or schedule, which forms part of the month's accounts and works up to the general cash account, should pass through the hands of the district auditor; and before passing on the list or schedule to any other person he must test the total of it against the entry in the cash account, or list of payments, and must mark the total of the schedule as well as the corresponding entry in the cash account or list of payments as "agreed" and initial them. The first duty of the person who now has to dispose of it is to see that the detailed entries recorded on it work up to the total thus agreed. He is, therefore, to perform the addition of the money column, and initial the total as "checked." Only after this is done, is it permissible to proceed to the audit of the detailed entries.

District Groups.

726. The fundamental principle of the responsibility of a single person for all the accounts of a district can, in practice, be worked in two ways,—either the establishment of the Treasury audit and account department of the Accountant General's office may be broken up into groups, each charged with the accounts of a group of districts, or a single clerk may deal with all the accounts of one or more districts.

1. The chief advantage claimed for the latter system is that personal responsibility is more easily enforced against a single person than against a group. On the other hand, the more varied work of a group suits better with the unequal experience and intelligence of different men, affords a better training, and makes it easier to provide for the absence of men on leave or the drafting of any for special work.

Central Audit of Certain Payments.

727. Certain classes of payments enumerated in Chapter 58 have been removed from the audit of local offices, and placed under that of the Comptroller, India Treasuries.

Punctuality.

728. The post audit of service payments and the examination of debt and Account Current charges must be carried on simultaneously. No office of account can be considered free from arrears unless the establishment is ready

to deal with statements as soon as they arrive. When the first list of payments is received, the audit should at once commence, so that any error discovered may be notified to the officer immediately concerned, or, through the objection statement, to the Treasury officer, before the next month's payments are made. If this is delayed, the same error may be again committed, the objection must again be raised, and the work is thus greatly increased.

Audit Enfacement.

729. The auditor examining a voucher or schedule should record the necessary particulars in the proper audit register (if there is one), and note on the voucher or schedule *in ink* the details of its adjustment, naming the amount to be taken to each detailed head in the classified abstract, in order that the classified abstract may be posted directly from the enfacement without new compilation. He should also, in the audit enfacement, explain the objection taken to any item, in sufficient fulness to make it readily understood. The note which serves as the audit enfacement may run as follows:—

Charge—Sudder office establishment	1,976
Tehsildars and establishments	2,431
Total amount of bill .	4,407
Admitted R4,364—Objected to	43
as per details following—	
A B acting for C D, acting allowance drawn at 50 per cent. should be 20 per cent.	25
E F newly appointed, no medical certificate sent . .	18

1. The object of the rule is only to secure that every voucher shall be complete and intelligible in itself, and shall formally record its adjustment, so that a stranger may at a glance, without doubt or delay, see exactly what detailed entries in the Classified Abstract are covered by any given voucher.

2. The details of classification need not be noted in the audit enfacement, (1) when the headings of the bill are printed and exactly correspond with those in the Classified Abstract and (2) when the bill consists of one item only, in which case the heading if in manuscript should be examined and ticked off, or corrected when necessary.

Review of Audit.

730. The audit of every voucher, whether recorded in an audit register or not, must be reviewed either by a Gazetted Officer, or by a Superintendent, or an Assistant Superintendent, who, as he passes each voucher, should place a distinctive mark (either his initials or some shorter distinctive mark) under the enfacement of the voucher and against the entry, if any, in the audit register. The audit of receipts, as prescribed in Chapter 45, must also be reviewed.

731. Each Accountant General should, by an office order, distribute the work of review among the available staff, reporting his arrangements to the Comptroller General. It is desirable that the review of Gazetted Officers' audit should be in the hands of a Gazetted Officer of some experience, and the arrangements should be such as to ensure that every part of the audit work relating to each Treasury or Department for at least one month of the year shall be reviewed in more or less detail by a Gazetted Officer.

1. The reviewing officer should give more attention to the substantial than to the formal part of audit, and should be especially careful in reviewing the audit of variable charges. It is more

important that he should see that no charges are improperly passed than merely that, having been passed, they are properly recorded. He must see both that no substantial objection is omitted, and that the objections taken are really justified. He is not expected in every case to test the totalling of vouchers, or to examine the correctness of the compilation of the enfacement, though his review should be sufficient to detect any general want of care in these matters; nor need he examine a voucher against its sub-vouchers. The audit of deposits, bills, Local Fund Cheques, and pensions, is little more than formal; and in these cases it will be sufficient to judge of the general accuracy by detailed review of the audit of five or ten per cent. of the items. The deposit receipts should be examined to see that sums have not been erroneously credited to that head, and the re-payments to see that payments by transfer have not been made in cash. In the case of bills issued, care should be taken to see that the issue of the bills is authorised and that premium has been levied when necessary.

Auditors' Duties.

732. The following is a list of the more important points requiring the attention of auditors :—

(*a*) That the expenditure is warranted by orders of Government, special or general, and generally that it has been provided for in the General Estimates.

(*b*) That the expenditure is necessary for the public service, and not greater than the occasion demands.

(*c*) That payment has, as a fact, been made to the proper person, and that it has been so acknowledged and recorded that a second claim against Government on the same account is impossible.

(*d*) That the vouchers are in the prescribed form, and that they are duly receipted by the payees and in original, and that vernacular signatures are transliterated.

(*e*) That they are numbered with reference to the number in the list of payments or schedule, as the case may be.

(*f*) That the details work up to the totals and that the totals are in words, as well as in figures.

(*g*) That they bear the Treasury order for payment, signed by the Treasury Officer.

(*h*) That they are stamped "paid."

(*i*) That there are no erasures, and that any alterations are attested by the officer concerned.

(*j*) That receipt stamps are affixed to all vouchers for sums in excess of R20, and that they are punched; but see Chapter 1, Articles 7 and 8.

(*k*) That no payment is made on a voucher or order signed by a clerk, instead of the head of an office, or on a voucher or order signed with a stamp, and that copies of sanctions are certified by the sanctioning officer.

(*l*) That if a voucher be paid by transfer, it is stamped as having been so paid, that the head to which the amount is credited is noted on it, and that the credit is traced in the cash account when possible.

(*m*) That Fund and Income-Tax deductions have been correctly made.

(*n*) As regards receipts, to see that all sums due to be received are duly paid to the proper officer, and brought to credit by him in the Government accounts.

(*o*) That the audit checks are observed in spirit and not in the letter as opposed to the spirit.

Chapter 35.—Gazetted Officers' Audit.

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Objects to be attained.

733. In the case of an effective officer, the duty of the audit office, beyond testing the formal completeness of a voucher, is—

(*a*) to see that the officer is legally entitled to the pay, *i.e.*, that it is claimed and is admissible, in respect of a post to which he has been duly appointed, and of which he is actually in charge;

1. Of course no claim can be admitted for service in a post not duly sanctioned, or for pay not assigned or provided for the post held by the officer.

(*b*) to record the payment as a check on a second claim by the same officer and as a guide in calculating the allowances admissible in case of future leave;

(*c*) to record the employment as a check on future claims to leave and pension;

(*d*) in some cases, to record the employment in a scale register as a check on appointments in excess of the sanctioned scale.

734. In the case of any officer on leave, it is necessary to see that leave has been granted, that it has not been exceeded, and that the allowance claimed is covered by the rules proper to the case. For example, in the case of an officer on privilege leave, it is necessary to see that he has been in charge of the post, the pay of which he claims, on such terms as to give him a right to resume charge at once.

Page 358.—Insert as heading in proper place—

Memo. of Information for officers proceeding on leave 775A.
(6th List, 20-3-96.)

Page 359, Article 738, line 5—

For "Covenanted Civilians and Uncovenanted Officers" substitute "other Officers", and in line 6 for "Uncovenanted" substitute "other".

(*1st List, 24-4-94.*)

List of Registers.

735. For these several purposes various records are provided: for (*a*) and (*b*) the audit registers (Article 737); for (*c*) the history of services (Article 784); for (*d*) the scale register (Article 790).

Disallowances.

736. The consideration, whether the pay drawn is *admissible*, involves disallowance of improper claims and watching the recovery of money improperly drawn. The procedure in raising, communicating, and adjusting retrenchments is laid down in the Chapter on objections (47).

Audit Register.

Form and Subdivisions of Register.

737. The audit register (Form 88) should be printed on royal paper and bound up for use in volumes of convenient thickness, each form being numbered; the number thus assigned will hereafter be spoken of as the *audit number*.

1. At Calcutta the practice is adopted of handing to an officer, along with the cheque in payment of his salary, a blank form, in which he may draw his salary next month. The audit number is entered in the blank form before delivery, and thus guides the auditor at once to the proper page when he comes to audit the bill.

2. At Calcutta and Bombay, etc., where many officers of other provinces draw pay once only or while on leave in India, a second register may be provided in Form 89. In this register payments of salaries and also advances made under Article 759 are entered chronologically without distinction; but an alphabetical index of names may be added, if thought convenient.

738. It is within the discretion of the Accountant General to bring all officers of all classes together in a single series, or to assign separate volumes to different classes: for instance, the register may be divided into four series; one taking all Military Officers in Civil employ; a second, Medical Officers and Chaplains; a third, all ~~Covenanted Civilians and Uncovenanted Officers~~ bearing European names; a fourth, all ~~Uncovenanted~~ Officers bearing Native names. It must, however, be understood that although the plan of grouping is left to discretion, yet when a particular arrangement has been selected it must be adhered to, and may not be altered without the permission of the Comptroller General, as frequent changes in the plan of registering the names will necessarily entail difficulties in tracing the past services of officers. The object to be attained is, that the audit register shall be neither too small nor too large, and that a new clerk taking up a pay voucher shall know at sight in what volume of the register he should look for the name.

1. To avoid transfers of names from register to register, and consequent distribution of personal record, it may be convenient to arrange, at the Presidency towns, that the audit of the pay of Gazetted Officers employed in the interior shall be entrusted to the same officers and recorded in the same registers with that of officers at the presidency.

739. The names should be entered alphabetically, that is, either each register will proceed from A to Z for all names of the class for which it is set apart, or, if classification is not adopted, then each volume will take up a

certain part of the alphabet. Some blank sheets should be left after each initial letter for future entries during the currency of the register.

Opening of Register.

740. The form of register provides columns for the audit of the bills of three complete years, and the new registers should be prepared shortly before the close of such a period; the current registers should be taken up by a person of some intelligence, the names to be omitted should be struck through with a coloured pencil, and the remaining ones re-numbered according to the corrected alphabetical order. At foot of the page containing the last name of one initial letter should be noted the number of leaves to be left blank after it for future entries.

741. All orders of unexpired force, any leave unexpired, any transfer ordered but not carried out, must be brought forward in the new register, and should, therefore, be marked for the copyist's guidance by the person correcting the register.

742. The auditor, when he passes the last month's bill, must mark any outstanding objection and see it brought forward in the new register.

743. When the new register has been prepared by the copyist, it should be laid with the old one before a Gazetted Officer, who should see that the necessary particulars have been correctly transferred, and set his initials against the total salary in the first money column, as authority for, and a guide to, the auditing clerk. As an Officer can be liable to deduction only under one head of each of the three groups of funds, the other heads should be struck out with a pen by the copyist.

New Names.

744. It will be remembered that no pay can be passed to a Gazetted Officer who has not drawn pay for the last month, unless either he is newly appointed to the service of Government (in which case his name will be entered and a slip issued as provided in Article 746), or he produces a last-pay certificate signed or countersigned by the authorities at the India Office, or by the Accountant General of another Province. Care must be taken, therefore, in entering new names or re-introducing old ones, that no pay is passed unless supported by a last-pay certificate, except in the case of an Officer newly appointed to Government service, when, ~~for an Uncovenanted Officer,~~ a health certificate is required.

745. When an Officer takes a last-pay certificate, a new money column should be filled with 0 0 0 and signed, and the fact and the date of the grant of such a certificate should be noted in the blank space on the right-hand page. This will prevent pay being passed to him until a fresh money column is opened for him on the register.

Alterations of Pay, etc.

746. On receipt of every Government Gazette, the Gazetted Officer in charge should, with a coloured pencil, set against each notification a mark for

Page 360, Article 743—

For the last sentence of this Article substitute—

"The particular Funds to which each officer is liable to subscribe as well as allowances, other than salary and exchange compensation, should be entered in the blank lines left for that purpose."

(*3rd List, 20-3-95*)

Page 360, Article 744, lines 8 and 9—

Before "to Government Service" insert "in India", and strike out the words "for an Uncovenanted Officer".

(*1st List, 24-4-94*)

Page 361, Article 748—

A For the words "left blank at foot" in line 4 substitute "for Note of peculiar payments, etc., in the middle."

(*3rd List, 20-3-95*)

each Officer affected thereby; and the auditing clerk, after posting the entry for each name *as briefly as possible*, will mark off the pencil line, and, if necessary, fill up a new money column. In entering the order, any convenient abbreviations may be used. The Gazetted Officer should re-check the register with the Gazette, and, if all necessary entries have been made, initial any new money column and issue an octavo slip of warning to the officer whose salary is changed. The slip may run thus—

No._____

_____ is informed that under Order No. _____ (Gazette, p._____) he is entitled to draw salary at the rate of _____ with effect from _____ until _____. The details of the calculation are given below.

To facilitate work in this office, he is requested kindly to enter No. as the audit number on the top of his salary bills.

_____ 189 . *Asst. Accountant General.*

1. An order appoints A B to act as Judge during the absence of C D; a single mark only is wanted, as the order affects only A B. But, if the same order grants leave to C D and appoints A B to act for him, it has to be noted against both Officers and so two marks are necessary. In the case of any but a grade promotion, it should not be necessary in the note against A B to make any mention of C D whom he succeeds.

2. When an Officer is placed on special duty for a limited time, the limitation should be stated in the note of the order; it can never be necessary to note that an officer is to act "till further orders," as a later order always cancels an earlier one.

3. After the close of each year, red-ink lines should be drawn across the spaces provided for note of orders, objections, transfers and remarks, to distinguish them from those affecting payments of subsequent years.

747. If the rates of deduction alter for any reason, or if an Officer revert without a new order to his former scale of pay, a new money column should be filled up and initialled, but no slip notice need be issued. The date above the money column should be filled in at once, only if the changed rate *necessarily* takes effect from the date of the orders; if it involve any previous transfer of charge, receipt of certificate of taking charge should first be awaited.

1. If one item of deduction vary without alteration of salary or other deductions, correction may be made in red ink without transfer of all the particulars to another money column, the date from which the corrected amount is payable being noted against it.

748. If the Gazette order notify a temporary grade promotion for a term already expired, it will not be necessary to fill up a new money column. The amount claimable should be named in the slip referred to in Article 746, and neatly entered in the space left blank at foot of the right-hand page of the register, with a guide letter, which may be set also (1) in the money column temporarily affected by the order, (2) against the note of the order, and (3) in the *cages* provided for the months for which the allowance is due; on payment, the date of the voucher will be noted in the cages against the letter.

Leave and Transfer.

749. The particulars of leave and transfer also will in part be filled up from the Gazette; the first two columns in every case, then the first two under "Leave," or the first three under "Transfer." In the column "Article of

Civil Service Regulations," the nature of the leave taken should be denoted by appropriate letters, such as F, MC, P, etc., followed by the number of the Article of the edition of the Civil Service Regulations then in force under which the leave is granted; the period of absence can only be filled in after return. The date of taking or resigning charge can only be entered from the report of transfer, and a vacancy in these columns will always give warning that some further information is required and must be called for. The column "Number and date of reference" is for the record of letters addressed to the officer regarding joining time, objections, etc.

1. When furlough or leave is granted by a Local Government to a Military Officer, the Accountant General should report to the Military Department of the Government concerned the dates of commencement and termination of the furlough or leave.

750. In the case of leaves succeeding each other as subsidiary leave and furlough, the day which reckons as the first day of each will appear in the column of "charge when resigned;" and that which reckons as the last of each, in the column of "charge when taken:" the column "Period of absence" then filled up will show whether or not the period granted has been overstayed.

751. In case of transfer the "joining time admissible," noted at the time of posting the order, will, by comparison with the "time taken in joining," show whether, and by how much, the proper joining time has been exceeded.

Charge Certificates.

752. Certificates of giving over and taking charge, or of going on and returning from leave, should be noted in the audit register immediately on receipt, and after the entries have been checked by the Gazetted Officer, they should be given to the poster of the history of services and, when necessary, to the poster of the permanent advance register. After this they should be pasted in a separate file, and may be destroyed at the end of the third complete year.

If space is exhausted.

753. Ten money columns are provided in the register form, and, if it should become necessary to open an eleventh, ~~the name must then be transferred to another page, the next month's *cage* under the heading "Date of payment of Bills" should be filled by entry of the number of the new page, and the unused cages should be cancelled.~~ Any of the several spaces provided for note of orders, remarks, objections, etc, may also be exhausted, and then, in order to avoid actual transfer of audit, a slip of thin, but tough paper may be pasted by the upper edge, so as to cover the space which has proved insufficient. This plan is only a make-shift to avoid a transfer; but in some Provinces, without some such artifice, transfers might be frequent and confusing, and they must always be troublesome, since all current particulars must be carried to the new page just as at the opening of a new register (Article 740).

Audit of Salary Bills.

General.

754. Audit will be recorded under the heading "Date of payment of Bills" in the cage of the month *for* which the pay is due, *i.e.*, by the labour of

Page 363, Article 754—

Read in continuation of this Article—

"If, in any month, exemption from income tax is claimed, the amount of such exemption should be entered with the appropriate particulars, in the space left for that purpose at foot of the right hand page of the Audit Register and care should be taken that the annual limit prescribed in Article 34(*a*), C. A. C., Vol. I, is not exceeded."

Also strike out note 2 to this Article as inserted by the 2nd List of Corrections.

(*3rd List, 20-3-95*)

which the salary is earned, not of the month *in* which it is issued. If the amount of the bill be the same as was passed for the last month, it is sufficient to note in the register the date of payment; if any further payment be made afterwards under new orders, the new date would also be entered, with a letter guiding the eye to an explanatory note in the space provided therefor in the form and to the note of the order. If there be any change in the rate of salary as compared with the last month, it will be better to enter the amount, as well as the date. The amount noted should be the gross amount paid, including the amount of fund and income-tax deductions and over-payments recovered.

1. Suppose that in the first money column the rate of pay is shown as R400, under date 1st June 1890, and in the second R450, under date 15th February 1891. If then, for earlier months R400 (gross) only be drawn, for later ones R450, and for February R425, no note of amount is needed on the right-hand page in the cages for July to January; but in February's cage R425 would be entered along with the date, and in March's R450. Thus, an entry without specification of amount will always be understood to be for the same amount as that last recorded.

755. After the necessary enfacement of the voucher, the audit clerk should lay it with the register before the Superintendent or the Gazetted Officer in charge, who will attest the enfacement and initial the register. Particulars of objection, if any, will be posted in the space provided in the audit register, and the voucher will be ready for surrender to the poster of the Classified Abstract. But, if the ground of objection be only non-receipt of a complete certificate of transfer of charge where the transfer involved moving to another station, no note of it need be made under "Particulars of objection," as the absence of a certificate in such a case is shown in the form under the head "Particulars of leave and transfer."

1. When the review of Gazetted Officers' bills is divided between the Superintendent and the Gazetted Officer, it should be so arranged that every class of officers passes under the review of the latter at least once in every quarter.

Finance Department Officers.

756. The bills for salaries and other allowances of officers in independent charge of account offices will, after detailed audit and record in the local office, be forwarded in original, for final audit and record, to the Comptroller, India Treasuries. The bills of other officers of the Finance Department attached to any local account office must be audited by the officer in independent charge personally. For charges of Deputy Auditors General paid elsewhere than in Calcutta, see Article 1172.

757. A return showing separately the pay, acting, and other allowances drawn by all Officers in Departments under the direct administration of the Government of India in the Department of Finance and Commerce must be forwarded monthly to that Department so as to reach it not later than the 27th of each month.

Officers serving under Contract.

758. No pay should be passed to any officer on a contract of service made in England until the contract shall have been examined and registered by the Accountant General, who will bring to the notice of the Local Government any case in which pay is stated in sterling, or any condition for remitting at other than the fixed rate of exchange for the year is inserted in the contract.

Advances to Gazetted Officers.

Advances in India.

759. Salary and allowances advanced under proper sanction to Gazetted Officers come under audit in the same way as salary payments made on due date, and should be entered accordingly in the audit register. An advance made on transfer or at the port of arrival to enable an officer to join his appointment, should be debited to Advances Recoverable, unless the officer is proceeding to another province, in which case it should be reported through the last pay certificate to the auditing officer, and debited to him in Account Current. On receipt of intimation of the advance through the last-pay certificate, the auditing officer will make a transfer entry in his account for the month in which the advance is made, debiting the amount to "Advances Recoverable" by credit to "Account Current," and will note the advance in the audit register and enter it in the column "Advances Recoverable" in the objection book and in the outgoing objection statement of the district to which the officer is attached. The transfer entry should be communicated at once to the Account Current Section.

1. It should be clearly understood that these instructions to debit in Account Current apply only to the case of an *advance*, not to an issue of pay to an officer producing a last-pay certificate and requiring a new last-pay certificate before he can draw pay elsewhere

2 Any demand against the estate of a Military Officer, who, obtaining an advance of pay under the rules when proceeding on furlough or sick leave, dies before the end of the term which the advance covers, is remitted, but not any other advance or demand.

760. Advances for house-building should be recorded in the audit register, and in the event of an officer being transferred to another province or department, a debit should be raised in the Exchange Account for the unrecovered balance.

761. When an advance is made under Article 52, it will either be taken against Advances Recoverable, or, if the pay of the officer taking the advance is under the audit of another Account Officer, it will be debited to such other officer in Account Current If necessary, warning may be sent to the Treasury officer who generally issues pay.

Advances in England.

762. An advance made in England to enable an officer to return to duty is reported to the auditing officer through the last-pay certificate. It should at once be entered in Indian currency in the audit register and in the column "Service payments for recovery" in the objection book, and included in the outgoing objection statement.

1. For the rate of exchange at which the advance is to be converted into Indian Currency, see Article 82 of the Civil Service Regulations.

763. These advances are recoverable by monthly instalments of not less than one-third of salary. The recoveries may be made either by short payments or in cash, and be adjusted in accordance with Articles 990 to 993.

1. This Article applies to advances made in England to officers under the Military Furlough Rules of 1868 See Article 81, clauses (*c*) and (*d*) of the Civil Service Regulations.

764. Advances made in England to officers of the Royal Indian Marine on returning from leave or on returning from temporary retirement are re-

Page 364, Article 762.—Add as note 2—

2. In the case of officers paid from Berar Revenues, the advance is not only advised through the last-pay certifica but charged in the account current from London. On receipt of intimation of the advance throuh the last-pay certificate, the amount will at once be debited to Advances Recoverableby credit to account current w ith India.

(8th List, 27-2-97.)

Page 365, Article 768—

In line 3 for "R15,000" substitute "R25,342".

(*2nd List, 27-9-94.*)

covered in India by monthly instalments of one-fourth of the pay drawn by the officers.

765. The advances spoken of in the last three rules, including those made to Military and Public Works Officers, are advised by the India Office monthly to the Comptroller General, who issues advices with counterfoils to the respective audit officers. These officers will return one counterfoil on receipt of the advice, and the other counterfoil as soon as the recovery is complete. The recoveries must be finally adjusted within the Indian accounts, and must not be credited to London.

1. Advances which are merely the subject of adjustment, and not of recovery by instalment are not included in the India Office lists, nor does their recovery require to be reported to that office.

2. If any amount advanced should be debited in the inward Account Current from London, the attention of the Comptroller General should be drawn, and note of the account in which the debit appeared should be made in the memorandum certifying completed recovery; no credit for such a recovery should be made in the London portion of the account without special orders.

766. Advances of pay of every description made in England (except where security has been required) are not recoverable in the event of the death of the recipient before the equivalent in pay has become due. Otherwise, without the *previous* sanction of the Secretary of State, no officer may be exempted from the refund of money especially advanced to him from the Home Treasury.

1. If an Uncovenanted servant dies, or is dismissed, before the recovery is complete, advice must be promptly sent to the India Office through the [illegible] in order that the sureties may be required to pay the balance.

House-rent Recoveries.

767. When Government has to pay rent for any house occupied by a Civil Officer, the actual rent, if the officer occupies the whole house, or a fair share, to be determined by the Superintending Engineer, if he occupies a part, should be recovered from the officer. If an officer has to pay rent for a public building occupied by him, it should be recovered and credited to the Public Works Department.

Recoveries on account of Furniture grants.

768. The following recoveries are made by the Accountant General on account of furniture grants and credited to XII.—Interest—Miscellaneous :—

Lieutenant-Governor of Bengal,	5 per cent.	per annum on ₹15,000.
Lieutenant-Governor, North-Western Provinces,	ditto	on ₹10,000.
Lieutenant-Governor of the Punjab,	ditto	on capital outlay since July 1883.
Chief Commissioner of Burma,	ditto	on capital outlay.
Chief Commissioner of Assam,	ditto	ditto.

The above officers receive, from the Public Works Department, yearly grants for renewal of furniture, but no recoveries are made in respect of these grants.

769. Political Officers, in some cases, obtain table equipments and furniture at the expense of Government, the charge being borne by the Public Works Department. In these cases, the officer concerned pays 5 per cent.

per annum on the outlay by Government, and the Executive Engineer advises the Accountant General of the amount of monthly recovery to be made from the Political Officer's salary, this deduction being credited by the Civil Department to the Public Works Department, and there taken to credit of a "Furniture Fund" in charge of the Executive Engineer, from which charges for repairs and renewals are met. The Chief Commissioner of the Central Provinces also pays 5 per cent. upon an amount intimated annually by the Examiner, Public Works Accounts, to the Comptroller, and this recovery is also credited to a Furniture Fund as above.

Adjustment of Objections.

770. The audit clerk is responsible for watching the adjustment of objections raised on vouchers passed by him, and the Gazetted Officer in charge, when passing a new bill, should see what objections are still out standing. Ordinarily recoveries will be made by short payment on a new bill, and record of such recovery should be made under "Particulars of objection" before the voucher is laid before the Gazetted Officer.

771. When any Officer gives notice that he is about to take leave, or to retire, or when he is approaching the prescribed limit of his service after which retirement is compulsory, and also immediately on receipt of the news of any Officer's death, all demands against him should be promptly ascertained and adjusted. This is especially necessary in the case of Officers proceeding to Europe (*vide* next Article).

Recoveries i England.

772. As regards references to England for recovery of over-payments made in India, the Secretary of State has directed that "all claims should be finally audited within a period of, at the outside, six months from the date of payment," and that "on all occasions in which claims for over-payments made to Officers who have proceeded to England are transmitted for recovery by the Secretary of State, they should be accompanied by full particulars of the claims sufficiently detailed to enable the Secretary of State to judge with whom the responsibility for the error rests, and the Secretary of State in Council will alone decide whether the claim should be enforced or not;" also that, "in the case of any Officer on leave, re-payment should not, as a rule, be enforced until he returns to duty in India, when he will be again in receipt of Indian pay and allowances."

1. When it is necessary to move the Secretary of State to make such recoveries, all necessary documents should be furnished in duplicate for orders of the Government of India, Madras, or Bombay, and for transmission, if necessary, to the India Office. In like manner, replies to the objections to a refund, raised by the absentees, should be submitted in duplicate.

2. If more than six months have elapsed from the date of payment, the documents must be forwarded to the Government of India, together with a statement showing the full particulars of the claim, and explaining the delay in its assertion.

3. The Secretary of State does not recover sums of less than R10.

Audit Rulings.

773. A few general rulings may here be given—

Appointments on R200 and above.

(*a*) No person other than a native of India is to be appointed to an office ~~in any of the provinces of the~~ Bengal Presidency

Pages 366 and 367, Article 773 (a)—

Strike out "in any of the provinces of the Bengal Presidency" in line 2; also "or in the Madras and Bombay Presidencies without that of the Secretary of State in Council" in lines 4, 5 and 6.

(*2nd List, 27-9-94.*)

Page 367, Article 773(a)—

Insert the following after the words "Governor General in Council" in para. 1 of this article :—

"to be obtained through the Home Department of the Government of India".

Also add a note—

An appointment on progressive pay rising to a maximum of R200 is not an office carrying a salary of R200 within the meaning of the above article.

(4th List, 19-6-95.)

carrying a salary of ₹200 a month or upwards without the previous sanction of the Governor General in Council, ~~or in the Madras and Bombay Presidencies without~~ that of the Secretary of State in Council, unless the appointment falls under one or other of the following conditions, namely :—

(i) that the person to be appointed belongs to the Covenanted Civil Service or to the Staff Corps ;

(ii) That the person to be appointed was originally nominated to the—
(1) Financial Department by the Governor General after examination,
(2) Forest Department by the Secretary of State or by the Governor General after examination, or
(3) Educational Department by the Secretary of State ;

(iii) that the person to be appointed entered the branch of the department in which he is now to be promoted before the 1st January 1879 ;

(iv) That the office to which the appointment is to be made belongs to the—
(1) Opium Department,
(2) Salt or Customs Department,
(3) Survey Department,
(4) Mint Department,
(5) Public Works Department, or
(6) Police Department.

This rule is applicable to both temporary and permanent appointments, but in emergent cases the relaxation of the rule rests with the Local Governments.

The above rule does not apply to any office to which it is by law necessary to appoint a Barrister or Advocate, nor to the office of Chief Presidency Magistrate, nor to that of one of the other Presidency Magistrates at Madras or Bombay, if at the time the rest of such other Presidency Magistrates are natives of India.

The Government of India has ordered that Account Officers shall apply these rules as part of their audit, and shall bring to the notice of the Government of India any infringement of them.

Salaries and Allowances—how debited.

(*b*) The whole salary of an acting officer should be taken against the department and the post in which he is actually serving.

1. This rule need not be rigidly applied for purposes of account and audit in the case of ministerial officers acting in other posts in the same office establishment.

(*c*) When an officer whose main duties and appointment fall under one head of charge is entrusted with additional or subsidiary duties coming under another head, no portion of his salary and allowances is to be debited to the latter head. This rule does not apply to separate fixed allowances for additional duties, nor must any change be made in existing practice or orders under which charges are divided between two or more heads.

(*d*) The salary and travelling allowance of an officer proceeding to join an office should, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be taken against the grant of the office to which he is proceeding.

(*e*) The allowances of a Military officer transferred from Military to Civil duty are paid by the Civil Department from the date on which he gives over charge of his Military duty, and those of a Military officer transferred from Civil to Military duty cease to be payable by the Civil Department from the date on which he gives over charge of his Civil duty. The same rule holds good in the case of all officers transferred from one Department to another, or to or from Foreign service.

1. The leave allowances of an officer transferred from one Department to another, while on privilege leave, are from the date of the order for transfer debited to the new Department.

2. When an officer is transferred to another Department or Province while on long leave, the transfer does not take effect until he joins his new appointment if he is on furlough in India, or until the commencement of his subsidiary leave if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new Department or Province.

(*f*) When a Military or Medical officer, holding a Civil appointment on consolidated pay which is less than his Military pay, is allowed to draw the difference between them, he draws it from the Department from which he receives his consolidated pay.

(*g*) A European non-commissioned officer or soldier on obtaining Civil employ is ordinarily required to buy his discharge from the Army; but, if such a person dies in Civil employ while under a Military contract of service, the Civil Department in which he was serving will bear the charge of any passage-money which, under Military pay regulations, may be admissible to his family.

(*h*) Bills for rewards under Military rules to Military officers in Civil employ, for proficiency in the Oriental languages, require to be pre-audited by the Military Department before payment is made. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Last-pay Certificates.

774. Of all last-pay certificates drawn up in an office, a register should be kept in Form 90. Certificates in cases of transfer should be entered in a separate register of simpler form.

1. In last-pay certificates granted to officers proceeding on leave out of India, or retiring from the service, no entries may be made of arrears of Indian pay and allowances due to the officers. All pay and allowances accruing to an officer while in India should be issued to him there, unless special exceptions have been sanctioned by the Secretary of State, and in no case should any pay or allowance issuable in India only be made payable in England without the special sanction of the Secretary of State.

2. In all cases when a leave and pay certificate is issued in India to ~~any member of the Uncovenanted Service~~ on whose account family payments are made in England, the date to which recovery has been made in India must invariably be noted on the certificate.

3. When an advance is shown in a last-pay certificate, the amount (if any) deducted on account of income-tax should also be noted. (See note 4, Article 34.)

775. In every case in which an officer sent home to England as a lunatic is granted leave, a last-pay certificate should be forwarded to the India Office at the earliest possible date.

Page 368, Article 773.—Add a new clause—

(i) When Military commissioned, non-commissioned and warrant officers and soldiers are employed on famine duty in the Civil Department, their Military or Departmental pay and allowances will be passed on to the Military Accounts Officer concerned for audit and adjustment, the additional pay or allowances such as deputation and travelling allowances which the officer would not have received but for his employment on famine duty being retained and adjusted as a final civil charge under the head "33—Famine Relief." Any additional charges actually incurred in the Military Department in consequence of the absence of an officer on famine duty should be passed on by the Military Accounts Department to the Civil Accounts Officer for adjustment under the head 33—Famine Relief.

(12th List, 24-6-98.)

Pages 369 and 370—

Expunge Articles 777 to 783.

(*5th List, 17-9-95.*)

No-demand Certificates for Military Officers in Civil employ.

776. Besides the ordinary last-pay certificate required under Article 774, Military officers in Civil employ, when about to retire from active service, are required by the Military Department to produce a no-demand certificate from the Civil Account Officer under whose audit they are.

Family Allotments.

777. In some cases a Government officer engaged in England for service in India is allowed to allot, for payment by the India Office to his family in England, a certain specified sterling amount. Such allotments are called family allotments, and are allowed only when expressly provided for in a written contract of service. The equivalent of the sterling payments in England, at the official rate of exchange for the year (unless otherwise provided in the contract or ordered by Government) are recovered by regular monthly deductions from his pay in India.

For 1893-94 the Government of India has specially directed that family allotments shall be recovered at the rate of *1s. 4¼d.* to the rupee.

778. In all such cases at least two months' notice must be given of the desire to cease remitting. If this notice is not given, the Account Officer should continue to recover the amount until such time as the India Office may be assumed to have received notice of the discontinuance of the remittance

779. In any case in which a Port Trust, Municipality, or other public body is permitted, either by the Government of India or one of the Local Governments, to avail itself of the agency of the Secretary of State to obtain the services of mechanics, it shall be required to state specifically whether family allotments are to be provided or not, and, if they are, it shall be responsible to Government for the amount of the family allotment paid in England, itself effecting the necessary recoveries.

780. All applications for family allotments should be submitted in Form 91, special care being taken to write the name and address of the remittee very legibly.

781. When any arrangement is made for family payments in England, entry should be made in a register similar to that of pension contributions of officers lent to Foreign service, Form 121, and the monthly recovery should be carefully watched; if it should cease, notice should be at once sent by the Accountants General of Madras and Bombay through the Local Governments, and by other officers through the Comptroller General, in order that the payment in England may be stopped. If the remitter be transferred to another circle of payment, not only should the amount of the monthly recovery, and the date up to which it has been made, be entered on the last-pay certificate, but a separate letter of warning should also be despatched to the audit office.

1. Both the register and the annual return prescribed in Article 800 should contain a note of the payments by non-gazetted as well as by Gazetted Officers.

2. In notifying to the India Office when a family payment is to commence or terminate the month on account of which payment is to be made should be clearly stated thus—"First pay-

ment to be made in September for August" and not merely "To commence to be paid from September." Such payments are due and paid in the same way as salary.

3. All Civil account officers should promptly report to the Comptroller General for communication to the India Office as soon as they receive information regarding an officer whose family allotment will cease on account of his retirement, death, or leaving the service, or proceeding on furlough out of India.

4. As family allotments are not permissible when an officer's pay amounts to R4,000 a year, account officers should report to the Comptroller General as soon as an officer's pay amounts to R$\frac{4,000}{12}$, or more, a month, and whenever possible, as in the case of progressive salaries, the information should be submitted at least four months before the date of increment.

This restriction, however, does not apply to family allotments which were sanctioned by the Secretary of State before December 1877; nor is the privilege forfeited if the person enjoying it discontinues the allotment for a period owing to his being on leave.

782. In the case of officers engaged by the Secretary of State for service in India for a specified period, a note should be made in the register of family allotments of the date when such period will expire, and the Accountant General should call attention to the date in time to prevent over-payment of the family allotment in England.

783. It has been arranged that the India Office shall forward to the Comptroller General a quarterly list showing the allotments which should cease to be payable in the course of the following six months. Extracts from this list will be furnished to each account officer concerned, with the request that he will ascertain and report, as soon as possible, in what cases the allotment is to cease on the date mentioned in the list, and in what it is to be continued owing to extension of the period of service.

History of Services.

784. A history of the services of all Gazetted Officers will be compiled in the Account Office and printed in Form 92 and issued on the 1st September of each year, containing information down to 1st July preceding. Copies of this publication will be furnished according to the local orders in force, care being taken that the copies for the Secretary of State reach him by the 1st November.

785. The history is intended to include all important facts in the official career of an officer, including acting appointments involving a change of duties. Acting promotions involving no change of duties as in the case of an Assistant Magistrate and Collector or of an Assistant Engineer, 2nd grade, appointed to officiate as a Joint Magistrate and Collector or an Assistant Engineer, 1st grade, respectively, should generally be omitted; but in the case of members of services which, like the Financial and Educational Departments, consist mainly of grades, the duties of which are not separate and distinct, all acting promotions should be shown.

786. The illustrative entries in the sample form explain the method of record. All furlough and sick leave, extraordinary leave, special leave, subsidiary leave, absence without leave or in excess of leave, or of joining time, should be noted across the pages as in the specimen; and if any period be allowed to count as service or residence which would not ordinarily be allowed by the rules, or if any special privilege or disability affecting pay, pension, or leave attaches to an officer, the fact should be similarly noted with quotation of the

Page 370; Article 784—

Insert the following after the word " preceding " in line 3 :—

"It should include such of the Non-gazetted Officers whose salary is audited like that of Gazetted Officers, as may appear to Local Governments and Administrations desirable and convenient. The publications should be styled ' Histories of services of gazetted and other officers ' ".

Page 371, Article 786, Note 1—

For the words "Military and Uncovenanted officers" substitute "Military officers and officers not belonging to the Indian Civil Service"

(*2nd List, 27-9-94.*)

Government order. All privilege leave taken before the last return from furlough should be omitted. *Sub pro tempore* appointments, when shown, should be distinguished from both substantive and acting appointments.

1. In the case of Military and Uncovenanted officers, the date of birth should be recorded at the heading.

787. Particulars of literary works as well as appointments in Orders, such as C.S.I. and C.M.G., should be printed in italics at foot of the page.

1. The following information may also be recorded if the Local Government so direct:—(*a*) the place of education and academical degree in the case of Europeans and Eurasians, (*b*) caste, tribe, home of the family, if in India, and academical degree in the case of Natives; but no other addition should be made without the orders of the Government of India.

788. An interleaved copy of the last edition of the history should be used to note the subsequent changes and should be sent in original to the press as "copy" for the next edition of the History. On receipt of notice of the appointment of a new officer, his name should immediately be entered in its proper place in this interleaved copy. So long as an officer is attached to a Province, though he be absent on long leave, or though for a time he has fallen from the rank of a Gazetted to that of a ministerial officer by the termination of an acting promotion, his name should not be struck out of the History: it should be removed only on death, retirement or permanent transfer to another Province.

1. In the case of Military officers temporarily employed, a separate register must be kept to show (*a*) the date on which the Military Staff pay should cease; (*b*) any special circumstance under which an officer may lose his lien on his Military appointment. This register should be examined quarterly, and doubtful points referred to the Military Accounts Department.

789. When an officer is transferred to another circle of audit the Accountant General of the new Province should be furnished with a statement showing the pay and acting allowance drawn by the officer during the last 5 years to supplement the information contained in the last printed history of services.

For officers transferred to or from Berar, the salary drawn during their whole service should be shewn.

Scale Register.

790. A scale register in Form 93 will be maintained in account offices for the purpose of seeing that appointments are not made in any grade or class of officers in excess of the sanctioned scale.

791. The number of sanctioned appointments in a grade is to be entered at the top of the page or pages assigned to it, and the column "Names of incumbents" will be opened by entering in order of seniority the names of the officers holding permanent appointments in the grade on 1st April. Such a number of lines as experience may show to be necessary should be left blank for entry of permanent promotions during the year to which the register refers; such promotions should be entered, and the names of officers permanently leaving the grade should be scored out in red ink.

792. Below the space provided for permanent incumbents should be entered the names of the acting officers, beginning with those actually on duty on 1st April.

793. After the end of a month entries should be made in the columns for that month, showing what officers were on duty during any portion of the month. Against the names of officers present throughout the month, the figure 1 should be written in the first column, while against those present for a part of the month, only the dates from and to which they were on duty should be entered in the 2nd column as shown in the Form, and in column 3 should be entered numbers, beginning with 1, connecting the periods which form parts of the same chain, the same number being repeated against each part of such chain. The highest number in column 3 will thus show the number of appointments accounted for by the broken periods. If this number added to the sum of the figures entered in column 1 does not exceed the number of sanctioned appointments, it is clear that the scale has not been exceeded as a whole. To ensure that the scale has not been exceeded during any day of the month, it must be seen, while entering the connecting numbers in column 3, that the dates indicating the fractions of the same chain do not overlap each other. The dates, 1-6, 7-20, and 21-31, indicate that the appointment was filled for the whole month, 1-6, 5-20, and 21-31, that for the 5th and 6th there were two officers drawing salary for the same appointment and 1-6, 9-20, and 21-31, that the appointment was vacant for the 7th and 8th.

NOTE.—To facilitate the completion of the account after the end of the month, brief notes indicating the changes during the month may be made either at foot of the columns for the month or in a separate column to be added under each month. But it is left entirely to the option of each account office to decide whether notes should be made or not.

794. A scale register should also be maintained by the Comptroller, India Treasuries, and the Accountants General, Madras and Bombay, to check excess appointments of Chaplains in the Bengal, the Madras, and the Bombay Presidencies, respectively, and whenever the sanctioned scale is exceeded, a report should be made to Government. The Comptroller, India Treasuries, also keeps a Scale Register of officers belonging to the graded list of the Political Department. Each other Accountant General will furnish him or the Accountant General, Madras or Bombay, as the case may be, with the necessary information regarding changes amongst Chaplains and Political Officers, under his audit in a monthly statement in Form 94 to be submitted by the 15th of the next month.

Quarterly Civil List.

795. No instructions are here given for the preparation and publication of the Quarterly Civil List, as this duty is not everywhere laid on the account office; the standard pattern is described in Finance Department Circular No. 3773 of 25th September 1871. If in any list, which is published by authority without previous review in the account office, any errors are discovered in course of working, they should be reported to the authority concerned, and the copy of the printed list preserved in the office should be corrected.

Annual Returns.

Gazetted Appointments.

796 A list of Gazetted appointments in Form 95 will be prepared every year for submission to the Government of India, Finance Department, by the

Page 372, Article 794—

In line 7 after "Political Department" insert "as well as one of officers of the Civil Veterinary Department," and in line 9 after "Political Officers" insert "and Officers of the Civil Veterinary Department".

(*3rd List, 20-3-95.*)

Page 373, Article 797—

Insert as note 2—

2. The reports on pension applications of Indian Civil Servants are based upon the above statements, and in order to facilitate their submission, it is necessary, whenever a civil servant retires, that the Accountant General, in whose audit circle he last served, should send to the proper officer as soon as possible, and without waiting for a call from that officer, a certificate of "no demand," and also a statement of the retiring officer's services for the period between the date covered by the latest returns submitted and that on which the officer retired.

(*9th List, 14-6-97.*)

15th of May; the appointments will be arranged in Departments, following, as far as possible, the order prescribed in that Department Circular No. 3773, dated 25th September 1871; and the orders of Government, which fixed the sanctioned strength and pay, will be noted in the proper column.

Indian Civil Servants.

797. Lists of Indian Civil Servants, including names of ~~Native Civil Servants~~ appointed by the Government of India, are prepared in Form 96 by the Comptroller, India Treasuries, for the Bengal establishment, and by the Accountants General, Bombay and Madras, for the Bombay and Madras establishments, respectively, and are submitted to the Governments of India, Bombay, and Madras, respectively. Each other Accountant General must contribute to the officers above named the necessary particulars regarding Civil Servants attached to his Province by the 15th July. Both in these preliminary and in the final compiled lists the names must be arranged in the order of the Civil Gradation List.

1. Absence in excess of sanctioned leave, or of joining time, does not count as "active service," and such period should, therefore, be shown under the head of "Extraordinary leave" in Form 96.

High Court Qualification.

798. The Local Governments are required to prepare, at the beginning of each calendar year, for ultimate transmission to the Secretary of State, a list of the Indian Civil Servants who have, since the date of the last list, become qualified for the office of Judge of the High Court. As these lists may have to be prepared by Accountants General for the Local Governments by the 31st January, the qualification clauses affecting Government servants are here quoted from 24 and 25 Vic., cap. 104, section 2:—

"2 Members of the Covenanted Civil Service of not less than ten years' standing, and who shall have served as Zilla Judges, or shall have exercised the like powers as those of a Zilla Judge, for at least three years of that period.

"3 Persons who have held judicial office not inferior to that of a principal Sudder Ameen or Judge of a Small Cause Court for a period of not less than five years."

Services of Chaplains.

799. From the history of services will be compiled (on foolscap paper) the return of services of Chaplains on the Bengal establishment, which is submitted to the Comptroller, India Treasuries, every year, by the 30th April, in view to the maintenance in his office of a complete history of services. The return will be in Form 97.

Family Allotments.

800. An annual return in Form 98 should be forwarded by each Accountant General to the Comptroller General, giving (first) a list of all family allotments in force for the whole of the past year; (secondly) a list of all new allotments commenced during the past year; (thirdly) a list of all allotments discontinued during the past year.

801. This return should be sent in not later than the 31st August, as soon as the June pay-bills paid in July have been examined and the recoveries from

them ascertained. Care should be taken that the return is promptly forwarded, lse much of its value will be lost. The information will be transmitted by the Comptroller General to the Financial Secretary, India Office, as soon as possible after receipt.

1. The same form will serve for all three divisions, a line, with the words "new allotments" or "allotments discontinued," marking the division between them.

2. In column 5 the entry for the first and second divisions should usually be "June," *i.e.*, from pay for June disbursed in July. If, for any reason, due recovery has not been made for that month, explanation must be given in column 6.

3. In column 6, for the second and third divisions, a clear reference to the official communication made at the time of the change should always be given.

Compulsory Retirement.

802. The rules for compulsory retirement at a specified age, or period of service, are to be found as follows:—

Indian Civil Servants, *Civil Service Regulations, Article 624.*

Statutory Civil Servants, *Civil Service Regulations, Article 626, section 2.*

Military and Naval officers in Civil employ, *Civil Service Regulations, Articles 679 to 682.*

Chaplains, *Civil Service Regulations, Article 663.*

~~Uncovenanted~~ officers, *Civil Service Regulations, Article 503.*

1. It has been ruled that a transfer from one district to another in the same capacity does not reckon as a new office under the proviso in Article 624 (*a*), Civil Service Regulations.

803. On or before the 1st September in each year, *i.e.*, as soon as possible after the examination of the books of establishment, the Accountant General should submit to the Local Government a list in Form 99 of the ~~Uncovenanted~~ Gazetted officers who will attain the age of 55 years, or whose extensions of service will expire during the next official year, with a view to enable it to pass the necessary orders as to their retention in, or retirement from, the service. In the case of Military and Naval officers, the Accountant General should annually obtain lists of the officers affected by the rule who are employed in Departments and Offices under his audit, and should pass no more pay to the officers named therein, except where it can be shown that there is authority for their continued employment. Regarding Indian Civil Servants, the prescribed registers give the necessary information as to when any individual comes within the scope of the rule.

Auditors' Duties.

804. The following is a list of the more important points requiring the attention of auditors:—

(1) See that the vouchers are in the proper form.

(2) See that receipt stamps are affixed when necessary and punched.

(3) See that the officers are legally entitled to the pay claimed.

(4) See that every first payment of salary, except on first appointment to the service of Government, is supported by a last-pay certificate.

Page 374, Article 803—

Strike out the word "Uncovenanted" in line 3, and after "Gazetted officers" in line 4 insert "other than officers of the Indian Civil Service or the Army or Navy".

(*1st List, 24-4-94.*)

Page 375, Article 804 (5)—

Strike out "Uncovenanted" in line 1, and after "service" in line 2 insert "in India".

(1st List, 21-4-94.)

(5) See that in the case of an ~~Uncovenanted~~ officer appointed to the service a health certificate is given.

(6) When Exchange Compensation Allowance is drawn for the first time by an officer, see that the bill is either supported by a certificate under Article 41B that the officer is a European or Eurasian not domiciled in India or that he is a European or Eurasian Officer subject to the Leave Rules in Chapter XIII of the Civil Service Regulations and *primâ facie* there is no doubt about his domicile not being in India.

(7) Record the payments in the appropriate cages in the audit register.

(8) When the amount of a bill is the same as last month, only enter date of payment; if any further payment be made, enter the new date also, a guide letter being placed over it, linking it with the explanatory note and number and date of order.

(9) When the amount of a bill differs from that of the last month, enter the amount as well as the date, the amount being the gross amount paid including fund deductions, income-tax and recoveries of over-payments.

(10) Enter advances made in England in Indian currency at the rate of exchange of the year in which they were made, informing the Comptroller General of them. Most of these advances are recoverable by monthly instalments of one-third of salary, recoveries in cash being credited to "Cash recoveries" under "Suspense Accounts" and adjusted by deduction from charge (*vide* Article 991).

(11) Examine and check income tax, service and other funds, including superannuation contributions, in strict conformity with the rules.

(12) In the case of an officer on leave—

(*a*) see that leave has been granted;

(*b*) see that it has not been exceeded;

(*c*) see that the allowance claimed is covered by rules applicable to the case.

(13) Note all advances, and excess or unauthorised payments, in the space set apart for objections, issuing the necessary retrenchment slips to the officers concerned.

(14) Note recoveries, if any.

(15) Enface the vouchers with classification and audit notes to enable the district auditors to charge the amounts to the correct heads in the accounts.

(16) Stamp them with the "Admitted" or "Objected to" stamp, as the case may be.

(17) Send them in their proper pages in the registers to the reviewing officer.

(18) On return from him, return vouchers without delay to the Treasury Account Department.

805. On receipt of a Gazette, with the notifications regarding Gazetted officers ticked off, the auditor will—

(1) note all the necessary details in the audit registers, and history of services, and also in the scale register in the case of graded appointments;

(2) issue the slip for alterations in salaries, filling in at the same time the money columns in the register when necessary;

(3) when leave has been sanctioned, prepare the prescribed letters for leave in India or leave out of India, as the case may be;

(4) in the case of transfer, see that the report is received of making over, as well as of receiving charge, note in proper place in audit register, and check joining time;

(5) in the case of an officer transferred from another Province, call for a statement of his salaries, and submit it with the audit and scale registers, the history of services and the salary slips to the Gazetted officer for approval;

(6) See that no person not being a native of India is appointed to an office of which the salary amounts to ₹200 a month or more, except in the cases mentioned in Article 773 (*a*).

Chapter 36 —Establishment Audit.

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Establishment Book.

806. A list should be opened annually showing the offices for which the annual statements prescribed in Article 55 are due, the date on which the forms are sent to each office, the date of return, and the date on which the check is completed. Each auditor should be held responsible for the receipt of all the statements for his district.

807. The forms should be printed on good foolscap and forwarded on or before the 1st March to all officers who have to submit them.

808. (*a*) On receipt of a new annual statement, the book of establishment of the previous year should be taken up for comparison with it; the checking clerk should verify any new orders quoted in support of alterations, and must ascertain that each new name is supported either by a health certificate, or by a reference to the bill with which it was furnished, or to a former post (marking in each case "verified" or "certificate inspected" in red ink in the original statement only). If there be any name not so supported, or if any unknown order be quoted, he should institute correspondence with the head of the office. Any additions or alterations required should be entered both in the original and the duplicate copy. The figures shown in the column for "Pay of present incumbent" should then be proved with the corresponding fly-leaf of the audit register. He should also see that the detailed statement required by Article 55 (*i*) is furnished at foot of the return.

1. It will, no doubt, be convenient to keep health certificates for facility of reference in separate files.

(*b*) The statements are received in duplicate and the nominal rolls in triplicate, separately for each permanent establishment, so that it is not necessary to have a fair copy of the book of establishment or of the nominal rolls prepared in the account office.

(*c*) Accordingly, when all defects have been supplied in the manner indicated in clause (*a*), both the original and duplicate copies with the book of establishment of the previous year should be laid before a Gazetted Officer, by whom a sufficient number of pages, chosen at random, should be checked, and, if the work seem properly done, an order should be passed to group the statements under service heads, arrange them by districts in alphabetical order

under each head, and bind them in that order in volumes of convenient size. The nominal rolls should be similarly arranged and bound separately.

809. The original returns bound up will be the record in the account office. The copies are intended for despatch, (1) the duplicate copy of the establishment book and the nominal roll, to the Government of India in the Finance Department, and (2) the triplicate copy of the nominal roll only, to the Secretary of State through the Finance Department; these are to be despatched by 1st September.

810. As each establishment return is checked, its details will be posted, by aid of the accompanying abstracts, in an abstract prepared according to the subjoined form :—

Name of District.	MAJOR BUDGET HEAD.											
	Head-Quarter Office.								Sub-divisional Establishment.			
	Collr. or Depy. Comr.	Joint Magistrate and Deputy Collector.	Assistants.	Depy. Collrs.	Clerks on R50 or more a month.	Clerks below R50 a month.	Servants.			Tehsildars or Mamlatdars.	Clerks, etc.	Servants.	Total.
1													
2													
3													
4													
5													
etc.													
Total .													

These numbers should be checked with the numerical strength shewn in the Appendix to the Budget.

Copies of the abstracts should then be placed in the volumes wherein the corresponding nominal detail is to be found, so that where the book of establishment is bound in several volumes there will be some abstract statements in each.

811. On or before the 1st September of each year, *i.e.*, as soon as possible after the examination of the establishment books, reports in Form 99 should be forwarded to the authorities empowered under Article 506(*a*) of the Civil Service Regulations to grant extensions of service, of all non-gazetted officers employed under them who will attain the age of 55 years, or whose extensions of service will expire, during the next official year.

Audit Register.

812. The audit register will be in Form 100, each page being divided by horizontal lines into four equal spaces for the record of four years' charges. A page should be set apart for the audit of each section of an establishment; the different sections will be entered consecutively, and a page for the total

Page 378, Article 810—

In column 5 of the form strike out the word "Uncovenanted

(*1st List, 24-4-94.*)

charge of the establishment should be left immediately after them when the number of sections exceeds one. The sections in the audit register should exactly correspond with those in the establishment bill—*vide* Article 54. The establishments should be arranged in the order of the Major and Minor heads of account, and a few pages should be left blank after each Major head for the entry of any permanent establishments that may be subsequently sanctioned.

813. The register is opened by bringing forward the detailed scale for each section and the total sanctioned pay of the section as finally recorded in the past year's audit register. The details of the scale of establishment should be recorded in a fly-leaf in the following form inserted between the pages of the register :—

*Detail of appointments and pay in*_____ *of*_____.

	Minimum.	Maximum.	Actual on 1st April 189 .	Income Tax.
	₹	₹	₹	₹ a. p.
Head Clerk	150	200	170	4 6 10
Second „	80	120	96	2 0 0
Third „	35	50	44	0 14 8
Duftry	...	...	8	...
Two peons	...	...	12	...
TOTAL .			330	7 5 6

814. The minimum and maximum columns, both for the detailed scale as well as the sectional total, should be used only when the pay, or part of it, is progressive; and in this case each increment, as it is admitted, will be added to the total of the "actual" column and the pay of the appointment affected altered in red ink, with a note in each case of the month with effect from which the increment is granted. Alterations of the scale and of the actual total payable at the time, due to orders passed during the currency of the register, should similarly be noted with a quotation of orders. All entries of amounts in the money columns must be initialled by the Superintendent.

1. The form of audit register prescribed for establishment may be adopted also for the audit of scholarships and similar allowances.

2. In the column headed "Orders of Government" the last general order sanctioning the establishment, as a whole, should be quoted against the first section only. Any order passed during the currency of the register should be noted against the particular section affected and reproduced in subsequent registers.

3. Where Munsiffs, Tehsildars, etc, who hold non-gazetted graded appointments, and are transferred from district to district, draw pay in separate bills, their salaries should be audited like those of Gazetted Officers, and a scale register maintained. Where such officers draw their pay in the same bill with the other members of the establishment, their pay should be audited in the ordinary way by sections, but a scale register should be maintained to see that the total number of sanctioned appointments for each grade is not exceeded.

815. The first of the four divisions of the page serves for record of the audit for the first year, after which the entries of maximum, minimum, and actual should be made after the same examination as above in the second space, and the audit continued for the second year on the same page.

1. In the case of some establishments, the number of partial bills, arrear bills, etc., among which one month's pay is divided, is so large as to occupy, each month, more than a single space. In these cases (to which the old audit registers give an easy clue) more than one page will be required for the four years' audit

Audit Procedure.

816. On receipt of an establishment bill with the Treasury account, its calculations should be checked arithmetically, and reference should be made to the leave statement in order to see that no absence on leave causes a charge which the rules do not permit But it will not be necessary to check the leave granted by earlier records, or the details of the bill by earlier bills, though if any such leave appear *primâ facie* to be contrary to rules, it should be noticed. In posting the audit register, the amount shewn in the column 'Net charge for each section' in the establishment bill (Form 6) should be entered against each section. Below this should be written in red ink any amount due, but not drawn by reason of absence, to check arrear bills (*vide* Article 819). The amount of fines shewn in the establishment bill should be similarly noted in red ink to check bills preferred when fines are subsequently remitted. No subsequent claim not covered by the last two entries or by special authority to utilise savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bill which is expected to exhibit the full claim for the month. The entries should always be begun from the top of the allotted space, in order that there may be space for record of arrear bills, and also of sums refunded by short-drawal, which may be claimed again.

1. Government or other orders regarding any member of the establishment should also be noted in the audit register.

2. The accounts of contributions for pension and leave allowance of officers lent to native states, etc., and of deductions on account of family allotments made in England, are kept in separate registers for the whole office. (See Articles 933 and 781.)

3. If the amount of a bill is objected to, it must still be entered in the audit register, and the cause of objection clearly stated on the bill.

817. When the payments have been recorded against the sections, the amounts posted should be totalled and agreed with the total of the bill, which should be posted on the page set aside for it without detailing the sectional totals again. The audit enfacement should then be written, and the bill and register together laid before the reviewing officer (Article 730), who should compare the totals, make such comparison of sectional charges as seems necessary, and initial both bill and register. It is a matter of importance to remark that establishment audit registers run from April to March, and that pay is recorded under the month *for* which it is due, not that *in* which it is disbursed. To take an instance:—a clerk being absent on six weeks' privilege leave, from 25th March, his pay for March is not drawn in the bill for that month; but when it is claimed in May, it will be passed in the audit register under the past year: or, to take a further instance:—from the pay bill for April (paid in May) is deducted the pay for March of a man who happened to be absent when it was drawn, and taking leave did not return in April to receive it; the refund will be noted in the earlier part of the register under March, and in the same place will be passed the bill on which the pay is afterwards drawn.

1 The number and month of the voucher should be quoted in the entry, as shortly as possible thus, 34—7 would indicate voucher 34 of July.

Increment Certificates.

818. Increment certificates attached to establishment bills or submitted separately for pre-audit under Article 62 should be examined so as to see that the increments claimed are really due and have actually accrued. The facts stated in the explanatory memo. attached to the increment certificate (Form 8) should therefore be checked by reference to past bills and to the establishment returns; and, in the case of certificates submitted for pre-audit, if the increments are found to be admissible under the rules, the certificates should be returned, duly passed, and the fact noted in the audit register.

Arrear and Advance Bills.

819. Arrear bills should be passed in the same manner against the section concerned, after reference to the note of amounts due but not drawn (under Article 816), the necessary addition being made to the total; and, when any pay is drawn in advance under Article 66, the amount should be finally charged against the service head, and recorded in the audit register in the column assigned to the month for which pay is advanced. But advances made under Article 137 (*b*) should be debited to advances recoverable.

1. A, whose salary is R150 a month, receives an advance of R200; R150 will be posted for the first month's pay in full, and R50 on account of the second month.

Temporary Establishment.

820. When sanction is received for a temporary establishment, the requisite entries should be made in the first three columns of the audit register, the period for which the sanction holds good being distinctly specified in the second column below the details of the appointments sanctioned, and lines should be drawn across the cages of the months previous and subsequent to such period, so as to prevent admission by oversight of pay for a period in excess of sanction.

1. Temporary establishments should be entered in the audit register after all the permanent establishments, and not mixed up with them.

2. Temporary establishment may commonly be debited to the same head as permanent establishment; it is only in cases where sanction is given for a long term, and the charge will reach a considerable amount, that there is any object in separating them.

Auditors' duties.

821. The chief points to be observed in auditing establishment bills, beside those mentioned in Article 782, are to see—

(1) That the arithmetical calculations are correct.

(2) That the bill is drawn according to the sanctioned scale, that pay and acting allowances are distinctly shewn, that arrear pay is drawn on a separate bill, that the name of any person on leave, suspension or deputation, as well as the name of the acting officer, is shewn in the bill and also in the leave statement.

(3) That sanctions for the appointment of other than natives of India to appointments on ₹200 per month and above are quoted when required.

(4) That the increment certificate is attached when an increment is drawn.

(5) That the leave statement is filled in or the "no leave" certificate furnished.

(6) If the bill contains any entries of leave or acting allowance, that they are according to rule, and that full pay is not drawn during absence on sick leave, leave on private affairs, or furlough.

(7) If an officer whose pay is less than ₹200 a month is allowed an advance of pay, that it is supported by a warrant signed by the head of the office.

(8) That a last-pay certificate is furnished for an officer transferred from another establishment.

(9) That the dates of making over and receiving charge are stated, and joining time checked in accordance with Articles 194 and 195, Civil Service Regulations.

Page 383—

Insert a new heading "Incidence of Charge . 824A" Also insert the following :—

Incidence of Charge.

824A. Except in the following cases, the travelling allowance of an officer, on whatever duty he may be employed, is charged to the same head as his pay. This article applies to the travelling allowance of a Medical Officer for a journey to attend on an officer entitled to such attendance :—

(*a*) The travelling allowance paid to Gazetted Officers for attending examination is debited to the head "Miscellaneous."

(*b*) The travelling allowance of a Military Officer attached to a Horse-Breeding Department is debited to the Civil Department, even when his pay is debited to the Military Department.

(*c*) The travelling allowance drawn by the Medical Officer in charge of the British troops at Calicut, for journeys to and from the Lunatic Asylum at that station, is debited to the Civil Department.

(*d*) The travelling allowance of an officer paid from a Local Fund may, when travelling in the execution of Government duty, be paid and charged to General Revenues. Similarly, the travelling allowance of an officer paid from the General Revenues, when travelling on duty connected with a Local Fund, may be charged to the Local Fund.

(*e*) The travelling allowance of native military students, while under training with Survey Parties, is debited to the Survey Department.

(*f*) The actual travelling expenses of the Military Secretaries and Aides-de-Camp to the Governors of Madras and Bombay and the travelling allowance drawn by the Aide-de-Camp to the Lieutenant-Governor of the North-Western Provinces and Oudh, while on tour with His Excellency the Governor and His Honour the Lieutenant-Governor, respectively, are charged in the Civil Department, although their salaries are charged in the Military Department.

824B. The travelling allowance of an officer transferred from one Department to another is debited to the Department to which he is transferred.

824C. The travelling allowance of an officer, called away from his duty to give evidence in any Court, is, during the period of his absence, debited to the Department which would bear the charge if the officer were on duty.

(5th List, 27-2-97.)

Chapter 37.—Travelling Allowance Audit.

Audit Register . . . . 822 | Audit of bills 823

Audit Register.

822. Audit of travelling allowances should be recorded in a register in Form 101. As no details of camp stages or of camp attendants will be given, a single line is sufficient for each voucher. The name of the officer will be the name of the Gazetted Officer, whose own, or whose establishment's charges are included in the voucher. The name of a ministerial officer will appear only when the bill, though signed by the head of the office, is for the charges of a ministerial officer transferred from another post under circumstances giving him a claim to travelling allowance. The object need not be entered, except in the case of (*a*) transfers when the names of the stations to and from which the officer is transferred should be specified; (*b*) the exceptions mentioned in Article 1294 of the Civil Service Regulations.

1. The budget allotment of each office should be noted at the top of the corresponding section of the audit register.

2. In cases of transfer of police inspectors and constables, where several names appear in a single bill, their names and other details may be omitted from the register, provided efficient arrangements can be made to guard against double payments.

3. In the office of the Comptroller, Post Office, the travelling allowance bills of Gazetted Officers may be audited in the Audit Register for the salaries of such officers, separate space being provided for the record of such payments.

Audit of bills.

823. In auditing a bill, the daily allowance should be passed according to the rate admissible to the officer, the steamer fare by the table of fares, the mileage by the table of distances, and the railway fare by the time table. In the majority of cases countersignature is necessary.

824. After the bills have been checked and entered in the register, they should be placed with the register before the passing officer, for review and signature.

Chapter 38.—Contingent Audit.

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Countersigned Contingencies—
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General Nature of Audit.

825. The responsibility for the effective control of contingent expenditure rests primarily with heads of offices. For contract contingencies this responsibility is complete as no external control is exercised over this class of expenditure so long as the contract grant is not exceeded. For countersigned contingencies, controlling officers are required to scrutinise the expenditure in addition to the scrutiny of heads of offices. The duty of the Accountant General in respect of the former is merely to see that the contract grants are not exceeded without the special sanction of Government. As regards the latter, countersignature cannot be said to relieve him of all responsibility for control; he should not, indeed, disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he should draw the attention of the countersigning officer to any outlay which seems questionable, or in comparison with like charges in other districts, excessive, and may, if it seems advisable, specially address the Local Government. It is his duty to challenge extravagant rates, prices or amounts for charges otherwise unobjectionable in their character, and to refer for orders any item of expenditure which is positively objectionable, or at least doubtful in itself; but it is not right to regard as an unusual charge requiring the sanction of Government, one which is manifestly necessary, though it does not occur monthly: for instance, a clock in a Commissioner's Office may be a necessary article of furniture, but the necessity for replacing it will not occur for years. When, however, that necessity does occur, the expense may readily be passed on his signature, provided the price be reasonable.

826. Charges for which scales have been laid down should be passed by the Accountant General in accordance with such scales, and those for which special sanction of higher authority is necessary should not be passed in the absence of such sanction.

Contract Contingencies.

827. The rules for contract contingencies differ in the different provinces principally as regards the classes of expenditure brought under contract and the departments to which the system has been extended. In some provinces the contract is made direct with the disbursing officers, while in others the allotments are placed at the disposal of controlling officers who distribute them annually among their subordinates, reserving a small portion for subsequent

grants in case of need. There are also differences on minor points. Each province will be guided by its local rules. But the essential features of the scheme are common to all provinces, *viz.*, that no details of the expenditure beyond such totals of the various contract items, as may be required for purposes of classification, need be furnished on the bills, that no sub-vouchers with a few specified exceptions need be submitted, and that disbursing officers are held personally responsible for any expenditure in excess of the contract allotment until they can procure immunity from Government.

828. The principal point in audit is to see that the contract allotment for each major head is not exceeded. The progress of the expenditure is watched by means of the allotment memorandum at foot of each bill which shows the expenditure up to date and the balance available, and by means of an audit register in Form 102.

Any difference between the progressive total on a bill and that worked out from the register should be promptly noticed and reconciled. If the expenditure appear to be progressing at a rate indicating a likelihood of the allotment being exceeded before the end of the year, the attention of the officer concerned should be invited to the fact.

Countersigned Contingencies.

Steps in Audit.

829. The audit of countersigned contingencies consists of two parts, *first*, the audit on receipt of the abstract bill, and *second*, on receipt of the monthly detailed countersigned bill as explained below. In the case of bills which do not require countersignature, both parts of the audit should be conducted simultaneously.

Abstract Bill.

830. When an abstract contingent bill is received, it should be examined so far as to see that it is drawn by an officer who has authority to draw such bills, that the summations are correct, and that there is nothing extraordinary or unusual in it. The usual audit enfacement should be made upon it, and its amount should be entered in the contingent audit register (Form 103), wherein a separate folio will be assigned to each disbursing office or department under each major head of expenditure, the folios being arranged in the order of major and minor heads of account. The amount unpassed should be entered each month in the objection book, and, as the countersigned bills are audited, they should be recorded in the contingent register and admitted in the objection book. The details of the abstracts are not required to be entered in the contingent register, but only the total of each abstract, since the details are recorded in the annual classified abstract. In the case of pre-audited bills, the audit register should be in the same form as the register of contingent charges prescribed for disbursing officers in Vol. I (Form 10). This will serve both as a record of payment and also for budget check.

1. The register in Form 103 is prescribed so that the auditor may have a note of the payment of each bill.

2. In Madras, where the annual classified abstract has not been introduced, the register should be kept in the same form as the register of contingent charges prescribed for disbursing officers.

3. When an amount drawn in a previous month is refunded in cash, it should be entered in red ink as a minus entry in the contingent audit register and the progressive total for the month corrected accordingly.

Monthly Detailed Countersigned Bill.

831. When a monthly bill is received, it should be examined with especial reference to the following points:—

(1) Whether it is duly countersigned (if countersignature is necessary) and certified.

(2) Whether the charges contained in the bill, and passed by the countersigning officer (if any), cover the amounts drawn from the treasury and are classified as in the abstract bills. Differences or disallowances should be noted for recovery, and adjustments should be made, if necessary, on account of misclassification.

(3) Whether vouchers are attached for all charges for which they are required by rule. The auditor should tick off each such charge in testimony of his having seen and passed the voucher.

(4) Whether any charges seem extravagant, unusual, or objectionable; these the auditor should bring to notice.

(5) Lastly, he should audit separately, in accordance with Articles 833 and 834, any periodical charges or special charges which require the sanction of superior authority, or which are regulated by scale laid down by Government, if any such charges are included in the bill.

832. The auditor will record his audit order (passing the bill, or objecting to it) upon the bill itself, and make the corresponding adjustment, or partial adjustment, in his objection books, taking steps to remove any objections still outstanding.

1. It is necessary to watch very carefully the submission of monthly bills, and to direct the attention of countersigning officers to any delays that may occur. It is clearly objectionable to allow the audit of contingent charges to be indefinitely delayed.

Special Charges.

833. For the record of special charges requiring the sanction of superior authority a register will be kept in Form 104. Separate pages may be set apart for each officer incurring expenditure, and, if the entries are likely to be numerous, the pages may be further distributed according to classes of expenditure. Immediately on receipt of an order sanctioning any special expenditure, it should be entered in the register in its appropriate place; when the charge comes up for audit, a note of the bill in which it is included, and of the audit, will be made in the final columns of the register.

1 Special sanctions of refunds, advances, and travelling allowances should be recorded in this register in the same way as those of contingent expenditure proper, and should be marked off as the charges come up for audit. (See also chapter 44.)

2. In opening a new register, orders of which the force has not yet expired, should be carried forward from the old into the new register.

3. When an order sanctioning expenditure contains no indication of the amount or limit of the sanction, the Accountant General should address the authority who issued it.

Periodical Charges.

834. For record of the audit of periodical charges (such as rents, rates, etc.), and of charges for which a fixed allowance is sanctioned, a separate register should be kept in the form prescribed for audit of establishment, each payment, as it is audited, being posted, with the necessary references, in the appropriate monthly column. The amounts should also be posted in the contingent audit register, Form 103.

Charges regulated by Scales.

835. Charges regulated by scales laid down by Government, *e.g.*, rewards for destruction of wild animals and snakes, batta to witnesses, etc., do not require countersignature, and are to be passed finally on the responsibility of the disbursing officer, supported by the prescribed certificates (if any); such charges will be recorded in an audit register in Form 103.

Charges for Supplies from other Departments.

836. The value of Inter-departmental supplies should be shown separately in *red ink* in the contingent audit register in the month in which it is shown in the contingent bill under Article 96, the particulars of the duplicate invoice being entered in the column for number of voucher. Both in the case of contract and countersigned contingencies, the progressive totals in Forms 102 and 103 should include the cost of such supplies. The adjustments for such supplies are made by the account office either on statements furnished by supplying officers under its own audit, or on the appearance of debits in Exchange Accounts with other departments. In either case, the fact and month of adjustment should be noted in the audit register against the entry of the supply if already posted from the contingent bill of the officer supplied, or against a fresh entry to be made in the column for the month then current. In the latter case the officer supplied must be asked to include the charge in the allotment statement of his next contingent bill.

Budget Check.

837. As the classified abstract for each month is completed, the examiner should review the contingent expenditure which it includes (except contract contingencies, the progress of which is otherwise watched, *vide* Article 828) comparing the amounts expended with the budget allotment, and bringing to notice any cases in which the expenditure appears likely to exceed the provision. This review is an essential part of the audit of contingent expenditure, and should receive close attention at the hands of the Superintendent.

1. A similar comparison with the last year's abstract may also, with advantage, be occasionally made.

2. The Government of India have directed that when a countersigning officer passes a monthly bill in which the monthly proportion of the grant is exceeded, he shall report to the Accountant General that he is satisfied that special circumstances have rendered the excess necessary.

Annual Compilation and Review.

838. If the Local Government requires a formal review of contingent expenditure to be submitted, a broad sheet will be prepared for the purpose as prescribed in the following rule The Accountant General will find the broad sheet useful for checking the budget estimates proposed by local officers.

839. At the end of each year the totals of the detailed heads of contingent expenditure other than those for contract contingencies (in rupees, excluding annas and pies) will be taken from the progressive total column of the classified abstracts, and posted in a broad sheet in such a way that they can be compared with the corresponding charges in the other districts of the same province. A line for each district, and a column for each detailed head, will suffice for the form; and there may be one broad sheet for Collectors' expenditure, one for Judges,' and so on.

Page 389, Article 841(b)—

Add the following sentence to this clause :—

"If it is apparent that leave has been improperly granted and cannot be retrospectively commuted under the provisions of Article 264 of the Civil Service Regulations, without affecting the amount of leave allowance properly admissible, it is left to the Account Officer to decide at his discretion whether any demand should be made for recovery of overpayments or whether the matter should be referred to the Local Government for orders. The decision of the Local Government in such cases is to be accepted as final ".

(4th List, 19-6-95.)

Chapter 39.—Pension Audit.

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[NOTE.—The references to the Civil Service Regulations are to the second edition.]

Verification of Services.

Indian Civil Service.

840. The services of Indian Civil Servants are verified for Annuity as follows:—

Officers on the Bengal Establishment, by the Comptroller, India Treasuries;
Do. Madras " " Accountant General, Madras;
Do. Bombay " " " " Bombay.

Services other than the Indian Civil Service.

841. (*a*) On receipt of a statement of services, the details should be checked with the establishment books only; it is not necessary to refer to audit registers or vouchers in order to verify dates of alteration of pay or of appointments, or dates of leave or of suspension. The dates stated for these in the service statement may be assumed to be correct, if they agree with the establishment books. The date of birth should also be checked with the books of establishment.

(*b*) If the statement does not show the leave taken and makes no reference to them, it should be at once returned (that is, before being taken up for verification), with a request that either the leave (other than privilege and casual) may be entered, or that it may be stated that no leave was ever taken.

(*c*) The officer in charge should himself check the verification of one or two entries in each case, and the verifying clerk will note in the establishment books that the services were verified, and the date.

(*d*) For verifying the services of Gazetted Officers, the printed history of services should be used. (Article 784.)

Pension Reports.

842. The Government of India has, on more than one occasion, impressed upon Account Officers the necessity of arranging for the speedy disposal of verifications and reports required in connection with applications for pension. A return is submitted to the Finance Department every quarter showing—

(1) The number of applications received under Article 994 of the Civil Service Regulations.

(2) The number of applications disposed of within one month from their receipt.

(3) Particulars of each application not disposed of within two months from the date of its receipt, with explanation of the delay.

A register of applications for pension should be kept in each account office showing date of receipt and of final disposal of each. The quarterly report to Government should be compiled from this register.

Permanent Pay Orders.

843. Except in cases for which other special arrangements may be sanctioned, periodical personal payments which do not come under the head of "Salaries and Allowances for Services" should be made only upon permanent pay orders issued from the Account Office. These pay orders must be issued strictly in the terms stated and to the persons named in the Government order sanctioning the allowance. Account Officers have no authority to discuss or enter upon any questions relating to succession to, or division of, or claims to, such allowances; but must direct all such matters to be referred for the orders either of the Government or of the authorities who may have been appointed to decide them in the rules framed under Act XXIII of 1871.

844. The Accountant General should, before he issues permanent pay orders for political pensions, require information regarding the parentage, residence, date of birth, height, and any personal marks facilitating identification, of the pensioner, and should enter these particulars in the pay order.

1. Certain Political pensioners of position in the Madras and Bombay Presidencies are exempted from the operation of this rule.

Registers of Permanent Pay Orders.

845. (*a*) The permanent pay-orders issued to pensioners will be numbered in two series: one for those chargeable to the major head "Territorial and Political Pensions," the other for those chargeable to "Superannuation Allowances, etc." Each series should be continuous for the whole province without regard to the Treasury at which the allowance is payable, and should be recorded in a register in Form 105. Separate registers should also be kept where necessary for "Special pensions" (*vide* Article 846) and for "Assignments and Compensations."

(*b*) An order granting a pension should, on receipt, be checked with the final report submitted by the Account Office, and posted in the proper register, which should be laid before a Gazetted Officer, together with the Government order and the permanent pay order for his signature. He should certify the issue of the latter, and the correctness of the entry, by putting his initials in the column of date.

1. The last-pay certificate received with the application for pension should be filed with the office copy of the report to Government or, when the pension is payable in another Province, sent to the Accountant General of the Province concerned, and reference must be made to it before the permanent pay order is issued. When a last-pay certificate is not furnished to the Accountant General, he should note across the permanent pay order that no payment is to be made until a last-pay certificate is produced. (See Article 63, note 2.)

(*c*) A new permanent pay order, issued in lieu of one worn out, should bear the old number and date; but, where payment is transferred to another Treasury, the pension should be brought anew on this register and a new number assigned. When both parts of an order are returned for cancellation, the fact and the cause must be recorded in this register, with the date of death, transfer, or surrender under Article 1038, Civil Service Regulations. Old cancelled orders may be destroyed after issue of the new ones, so also may those of deceased pensioners after the heirs have been paid.

1. When a new permanent pay order is issued in lieu of one worn out, a note to that effect should be made in the Remarks column of the register, and the old order destroyed.

2. If the Local Government require the Accountant General to prepare, as far as his information allows, the quarterly statements of pensions granted (Civil Service Regulations, Articles 1006 to 1008) for submission to the Government of India, it will naturally be copied from this register. Accordingly, to avoid risk of reporting as new a pension only transferred from another Treasury it will be well, in cases of re-entry on transfer, to make the entry in red ink, and to omit particulars in all the columns, but those of number and date of permanent pay order, name of pensioner, monthly amount, residence, and place of payment, noting across the blank spaces, "*See No. above*;" in the case of a pension transferred from another Province the entry should also be made in red ink, but all the columns should be filled up. For the quarterly returns, all entries in red ink should be omitted.

3. In these returns the serial numbers will, of course, be new every quarter, and their total can be checked by comparison with the number of permanent pay orders issued, the difference being explained by the number transferred—*e.g.*, the number of pay orders issued for all Superannuation Pensions granted up to 30th September 1891 is 900, the number for all granted up to 31st December, 1,000; but the quarterly return may show less than 100, as some of the new orders may be those of transferred pensions: these will be easily counted up as they are all entered in red ink.

4. For the purposes of these quarterly returns, new pensions, payable in another Province, should be entered in black ink in the register, but columns 1, 3, and 12—16 should be left blank.

5. It will be most convenient if the necessary entry is made in the quarterly return at the same time that the entry is made in the permanent pay order register. The quarterly returns would then be ready immediately at the end of the quarter.

Register of Special Pensions.

846. (*a*) Pensions which are not granted for life, but are subject to some special condition (*e. g.*, that they are to cease on marriage, or at a given age, or under any given circumstances), are not to be entered in the same register with other pensions, but should be recorded and audited in special registers of their own; and all permanent pay orders of such pensions will bear the letter S in addition to the number.

(*b*) In the register of special pension pay orders, and also in the audit register of special pensions, an additional column should show "Limitation of pension," which must be stated as precisely as possible; for instance, such entries as "to determine in twenty years" or "to last till twenty-one years of age," must not be allowed, as in such cases the precise date of termination can be ascertained and should be entered.

(*c*) In all cases where the determination of the pension cannot be fixed for a precise date, the payment can be admitted only upon a certificate in each case, that the event (whatever it is) which terminates the pension has not happened.

Register of Pensions by Departments.

847. It will be convenient, for the purpose of preparing the Budget Estimate for pensions, to keep a separate register, wherein all Superannuation pensions granted, or transferred from other Provinces for payment, may be recorded under the several departments to which the pensioners formerly belonged. The register should be on ordinary foolscap in Form 106, and should provide one or more pages for each department; the first three columns will be filled up on issue of an order, the other two will be blank until transfer of payment to another Province, or certified death, removes the pensioner finally from the roll. The further particulars necessary for the Budget return of the new grants can be obtained from the list of permanent pay orders issued, but close packing would give room for their entry in this form, and either plan may be adopted at discretion.

848. It will not be necessary to enter a name anew on this register when a new permanent pay order is issued; on receipt of the death-roll, the general list will give a clue to the original number and the department.

Audit Register.

Form of Register.

849. The audit register for pensions payable in the interior will be in Form 107. The register for Political pensions will be separate from that for Superannuation pensions, and each will be bound in volumes of convenient size, embracing one or more districts, and paged continuously. A sufficient number of blank spaces should be left under each district to accommodate the additional entries, which grant of new pensions, or transfer of old ones from other districts, will make necessary during the three years' currency of a register; and each new name should be brought on the district register on the first vacant line at the time the permanent pay order is issued. The number entered against each pensioner will be that of his permanent pay order, and every entry of a pension must be initialled by a Gazetted Officer, after comparison with the permanent pay order register.

When a pension ceases to be payable, or is transferred to another Treasury, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

1. A page or two at the end of the audit register of service pensions should be set apart for the audit of payments to Hong-Kong and Mauritius pensioners.

2. Such pensions are to be regarded as payments made at the instance and on the account of the Colonial Government. They must not be mixed up with Indian pensions, and any applications with regard to them (except for such matters as transfers from one Indian Treasury to another, which can be arranged within the terms of the letter of the Colonial Government requesting payment in India), should be referred through the Local Government to the Colonial Government which granted the pension.

Entry of Remarks.

850. Allowing a depth of 1¼th inch for each case, there will be room for the entry of ten pensions on a foolscap page. The Remarks column gives ample space for all entries which can be necessary in the case of pensions paid at a Treasury in the interior; for these would be ordinarily only the fact of cancelment of the order with its cause, or its return under Articles 1038 and 1039 of the Civil Service Regulations, the date of death, the receipt of death roll, and the payment of any arrears to heirs. If an officer re-appointed after obtaining compensation pension does not surrender his pension, note of the appointment and its monthly pay should be made in this place: if the pay of the new post does not allow the pensioner to draw his whole pension, the full amount granted should be struck out in red ink and the reduced amount entered; in opening a new register, both amounts, with note of the appointment, should be brought forward in the same way.

1. Arrears of Political pensions, which have remained undrawn for two years, may not be paid without the special orders of Government unless definite rules on the subject have been prescribed by the Local Government under Act XXIII of 1871.

Audit Procedure.

851. The process of audit will be simply the ascertainment that the necessary documents support and justify the charge in the pension bill, and then the record of the date of payment in the proper column of the register. In the enfacement of the bill or schedule, it is not necessary to break up the charge under Superannuation so as to show against each department the amount paid to its former servants, as the detail shown in the budget estimate is not required in the monthly accounts or the revised estimate.

Presidency Pensions.

852. For pensions paid in a Presidency town, there will not be, as in Treasuries, a separate file of orders, but the audit register will serve instead. Accordingly, the left-hand page should be in the Form (39) provided for the Treasury register of permanent pay orders, and the signature of the pensioner should be taken, for comparison, in the column "Name of pensioner." The notes which, under Article 342, note 1, are made on the Treasury Officer's portion, must, in this case, be made on the audit register.

1. A pensioner, whose pension was payable in the Presidency town, has been known to apply for a month's pension after payment has been transferred to the District Treasury: if, for special reasons, this indulgence be conceded, the payment will be noted on the pensioner's counterpart of the order, and advised to the officer in charge of the district treasury for note on the original of the order. It will be necessary to enter the fact of payment in the audit register of the District Treasury (thus: *Calcutta*, 15th March), but the pension will not again

be brought on the Presidency register, nor need any note be made therein. But it will be observed that frequent transfers are discouraged; that a transfer is an indulgence only to be granted "on sufficient cause shown;" and, as the special case here described is an indulgence which contravenes standing orders, it can only be granted for any *special* reason by the Accountant General himself, at his own risk, and before the transfer of payment has been completed by drawing the pension at the new treasury.

Gratuities.

853. Form 108 will serve at once for register of grant of gratuities and for their audit; on receipt of the order granting the gratuity and after check with the report of the Account Office, the first five columns should be filled up immediately and the order to pay it issued. It may be well to mention that the voucher must be the receipt of the person legally entitled to the gratuity, not that of the head of the Office or Department in which he formerly served. The amount of gratuity to be refunded by a person re-employed should be noted in the audit register and the fact of re-payment of gratuity (Civil Service Regulations 565 to 568) should be noted in the Remarks column when re-payment is *completed*.

1. Every quarter, the gratuity register should be examined, and those gratuities which have remained unpaid more than three months noted, the district officers concerned being addressed concerning them, and note of the reference made, entered in the last column of the register.

2. If a Local Government require the Account Department to prepare in part the quarterly statement of gratuities granted, it may be desirable to record all necessary particulars in this register, in which case a form may be adapted from Form 105.

Anticipatory Pensions.

854. (*a*) A special audit register should be opened in Form 107, in which should be entered on the left side the orders for Anticipatory Pensions and gratuities passed under Article 1009 of the Civil Service Regulations; and on the right side the payments made against them. The orders should be entered for the whole Province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the Remarks column.

(*b*) This audit register must be reviewed by the Accountant General personally every half-year (beginning of April and beginning of October), in order that he may see that no undue delay has occurred in the final settlement of the cases.

1. When the final pension or gratuity is sanctioned, it should be dealt with in the pension or gratuity audit register as covering the anticipatory order, and not as being in continuation of it.

Political Pensions.

855. A special procedure in regard to the issue of permanent pay orders in the case of groups of Political Pensioners, who are paid by, or are in charge of, a Political Officer, is prescribed in Article 350. A single order should be issued for the whole group in Form 39, each entry having a number in the prescribed column of the form, thus, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the registered number of the whole document.

Page 395, Article 858—

For "Civil Service Regulations 1045(*a*) and (*b*)" in line 2 substitute "Article 348 of the Civil Account Code", and in line 3 for "a return" substitute "a consolidated return".

Cancel the words "with an abstract" to the end of the paragraph and add "and also a statement in Form 109A comparing the actual rates of mortality with the probable rates calculated for Native Army Pensioners according to the table at foot of the statement. The same distinction of classes observed in the returns received from treasuries will be maintained in the consolidated return and in the statement in Form 109A. These returns should be submitted not later than the 1st of September and should be accompanied with such remarks as each Accountant General may consider necessary.

The object of the return is explained in the following extract from a Resolution of the Government of India in the Finance Department, No. 1586, dated 22nd March 1871:—

The Governor General in Council has had under consideration the question of how to guard against fraudulent claims to pensionary allowances being put forward by strangers after the actual incumbents are dead.

The chief protection against such claims must be the careful testing by the Disbursing Officer of each claim at the time it is presented.

But it seems advisable also that statistical information regarding pensions should be kept up and, for this purpose, His Excellency in Council is pleased to direct that, from every office where pensions are disbursed, Returns in the annexed Form (No. 40A., Vol. I., C. A. C.) shall annually be made to the Account Office to which it is subordinate:—

(1) For pensions not exceeding R10.
(2) For pensions exceeding R10 and not exceeding R50.
(3) For pensions exceeding R50.

The Account Officers should scrutinise the information thus received, in order that enquiry may be at once made where any remarkable longevity appears, or where any other anomalous features present themselves.

His Excellency in Council is well aware that there is great difficulty in exercising a check by such means on the action of local officers. The instances in any single Disbursing Office are necessarily too few to warrant the assumption that their departure from mathematical regularity requires any special explanation; and, on the other hand, in the compilation of the figures of several offices, the effects caused by the perpetration of frauds in any one would probably disappear in the mass.

But while His Excellency in Council, in view of this difficulty in supervising this particular part of their work, confidently expects at the hands of local officers extreme caution in dealing with claims to pension, he does not doubt that the information contained in the Forms now prescribed will be found, in both central and local offices, to be of great value.

In note 1 to Article 858 omit the words in the first and second lines commencing "should contain" and ending "Funds and" Omit note 2 to Article 858.

(*8th List, 27-2-97.*)

Miscellaneous.

Report of Death.

856. The death in India of a European pensioner should be reported to the Local Government by the Audit Office which passed his pension bills; the particulars required are given in Article 28.

Transfer to London.

857. When payment of a pension is transferred to London, the last-pay certificate given to the payee must contain words declaring that no further payment will be made in India. The certificate should be in Form 109. A quarterly return is submitted of all such last-pay certificates granted in case of pensions not wholly chargeable to general revenues (Article 1313).

Returns.

Mortality of Pensioners.

858. From the annual return of pensions submitted by every Treasury Officer under ~~Civil Service Regulations 1045 (a) and (b),~~ each Accountant General will compile ~~a return~~ in the same form, and submit it to the Government of India, ~~with an abstract and remarks not later than the 1st September.~~

1. The statement ~~should contain the names only of pensioners whose pensions are chargeable to the General Revenues, including Provincial Funds, and~~ should not include the names of persons in receipt of pensions chargeable to Local Funds, or to other bodies financially independent of the Government of India, or of those in nominal possession of compensations granted to pagodas or mosques in lieu of lands resumed or other similar compensations which partake of the nature of annuities, either terminable within a stated period or not terminable.

2. ~~The~~ statement should include Marine pensions ~~paid~~ under Article 497.

New Pensions and Gratuities.

859. Quarterly statements of all pensions and gratuities granted are submitted by Local Governments to the Government of India; see Article 845 (*c*), note 2, and Article 853, note 2.

Annuities, Bengal Civilians.

860. Accountants General are required to furnish the Comptroller, India Treasuries, with half-yearly statements, showing the amounts paid in India on account of Annuities of retired Bengal Civil Servants.

1. The Madras Accountant General is also required to furnish a similar return to the Local Government for Madras Civil Servants

2. A half-yearly return of Bombay Civil Servants residing in India and receiving their Annuities in India has to be furnished direct to the Financial Secretary, India Office, by the Accountant General, Bombay.

Special Annual Enquiries.

861. All Accountants General are required, in November of each year, to make out lists of the pensioners, whether Political or Service, paid from each Treasury, whose age is shown in the Audit Register to be over seventy, and send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be attested by special enquiries.

Auditors' duties.

862. The following are the more important points for the attention of auditors :—

1. (*a*) See that the vouchers are in proper form.
   (*b*) Check the details and the Income Tax deductions.
   (*c*) See that receipt stamps are affixed when necessary and punched.
   (*d*) See that no pension is paid for which a permanent pay order has not been issued, and that only pension actually due has been paid; also that sanction has been obtained for payment of arrears
   (*e*) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.
   (*f*) See that when a pensioner does not appear in person, a life certificate is attached.
   (*g*) In the case of pensions terminable on marriage, see that the prescribed certificate is submitted every half-year.
   (*h*) Record the payments in the proper registers—Political, Superannuation or Special, as the case may be.
   (*i*) Enface the vouchers.
   (*j*) Stamp them with the "Admitted" or "Objected to" stamp
   (*k*) Send them in their proper places in the register to the reviewing officer.
   (*l*) On return from him, return vouchers to the Treasury Account Department.
   (*m*) In case of a presidency pension, compare the signature with that given in the Audit Register.

2. When service pensions remain undrawn for more than six months, see that the permanent pay order is returned.

3. On the death of a pensioner see that the permanent pay order is returned for cancellation.

4. Note deaths, transfers, and non-appearance of pensioners in the Audit Register, and have the notes attested by a Gazetted Officer.

5. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

Chapter 40.—Interest Payment Audit.

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Audit of Accountant General.

863. The audit of interest payments is divided between the Audit Officers of Government and the Presidency Bank. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made. But in all other respects, and specially as to the correctness of the calculation of the interest and Income Tax and the casting of the totals, the vouchers are subject to regular examination and audit.

1. Vouchers in which the signature of the disbursing officer or of the payee, or the particulars of the loan, or the number, or the capital sum of the several notes, or the number of the half-year for which interest was paid, is wanting, should be returned for correction.

864. The Accountant General's audit of the interest vouchers (see Form 22) will be conducted in the following way. The Auditor should see—

(1) that the amount entered in column 3 of each voucher is really one half-year's interest upon each amount stated in column 2.

(2) that the "total amount due" is the half-year's interest multiplied by the number of half-years entered in column 4.

(3) that the "Amount due" column is correctly totalled, and the total correctly carried into the schedule (Form 24), and into the proper column of it.

(4) that the receipt is properly signed, either by the person named as the holder or by his representative.

(5) that Income Tax at 5 pies in the rupee is deducted from the amount of interest falling due on or after 1st April 1886, unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the Collector that his annual income from all sources is less than ₹500, or that the interest is employed solely for religious or public charitable purposes, in which case no deduction should be made, or unless he has produced a like certificate that his income from all sources is less than ₹2,000, in which case the rate of deduction is 4 pies in the rupee. The certificate holds good only for the official year for which it is issued.

Lists for the Public Debt Office.

865. After this has been done, for each of the two lists of payments, the Auditor should put aside the schedules, and total all the vouchers by loans,

and number them consecutively for each loan, in blue pencil, in the upper right-hand corner. To each bundle should be added a covering list, in Form 110, of which the totals must be checked to see that they agree with the total debits in the month's accounts, against each loan.

866. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

867. These lists should not however be sent one by one, but should go together, as soon as completed, with a covering statement in Form 111.

Audit by Public Debt Office.

868. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respects: (1) that the amount of the promissory note is correctly stated in the voucher; (2) that interest has not been twice paid for the same half-year.

Account.

869. The total payment made on account of interest should be entered in one sum in the Exchange Account with India, and should be supported by a copy of the statement prescribed in Article 867, so as to enable the Comptroller, India Treasuries, to keep an account of the interest paid on account of each loan.

Provincial Debenture Loans.

870. A similar procedure should be followed in the check of interest on these debentures (see Annexure).

ANNEXURE.

Provincial Debenture Loans.

1. The forms of these debentures will be drawn up and approved by the Local Government; when so approved, they will be prepared and filled up by the Public Debt Office under instructions from the Comptroller General, but will be signed and issued by the Accountant General of the province on behalf of the Local Government. The Accountant General will furnish the Public Debt Office with lists of the subscribers, together with the nominal amounts of the debentures issuable to them and the names of the treasuries at which the interest is to be made payable; also, the exact nominal amount of each loan and any other necessary information for filling up the forms, and, after completion in every respect except that of signature, the Public Debt Office will forward the debentures to the Accountant General, who will distribute them to the proprietors through the Treasuries concerned, in exchange for the original receipts for the money. Advices of all debentures issued must be sent without delay to the Public Debt Office to be registered. Any debentures which may

not have been distributed after the lapse of three months from the date of issue should be returned to the Public Debt Office.

1. Debentures can be issued only in the names of individuals or public officers; they cannot be issued in the name of one person "for" or "on account of" a person or thing.

2. The interest on the debentures and the additional payments dependent on surplus profits will be debited to Exchange Account with India. The Comptroller, India Treasuries, will adjust them under "13. Interest,—Interest on Provincial debenture loans," the additional payments being shown against a separate detailed head "Additional payment on account of surplus profits." The Public Works Department, in calculating the interest chargeable to the Provincial Governments on account of interest on the capital expenditure on Provincial Railways and Irrigation, will include the interest, as well as the additional payments on these debentures. The capital raised will be credited to Exchange Account with India, and any premium or discount should be distinctly shown in the Exchange Account. The Accountant General is responsible for agreeing the lists sent to the Public Debt Office of the debentures issued (added to the unissued debentures returned) with the amounts credited in his Exchange Accounts.

3. The debentures may be renewed, consolidated, or subdivided under the rules applicable to promissory notes of the Government of India, and should be forwarded for the purpose to the Accountant General, who will transmit them to the Public Debt Office; the renewed, consolidated, or subdivided debentures will be signed and issued by the Accountant General in the same way as the original issue, and he should enter all the debentures forwarded to him for transmission to the Public Debt Office in a register showing—

(*a*) the date of receipt;
(*b*) the number of the debenture;
(*c*) the nominal value of the debenture;
(*d*) the name of the proprietor;
(*e*) the name of the treasury where interest is payable;
(*f*) the number of debentures required;
(*g*) the date of transmission to the Public Debt Office;
(*h*) the date of receipt of debentures from Public Debt Office;
(*i*) the date of issue;
(*j*) the amount of the debentures issued; and
(*k*) the initials of the Accountant General.

4. The Accountant General should be very careful not to issue any debentures otherwise than upon credit to the Government of India of the money it represents, or upon cancellation of a previous debenture or debentures of equal value. The interest upon each debenture will usually run from the half-yearly date next succeeding the completion of the payment of the money into the treasury, and the interest from the date of payment to the said half-yearly date should be paid and receipt taken upon the original treasury receipts.

5. The following extracts from the rules issued with Finance Department Resolution No. 1868, dated 15th March 1878, give further particulars regarding the duties of an Accountant General in connection with these loans:—

"III. The rate of fixed yearly interest to be paid upon provincial debenture loans will be determined by the Government of India from time to time For the present this rate shall be 4 per centum; if, in any particular case, a loan cannot be raised at par at this rate, then, with the special

sanction of the Governor-General in Council, subscriptions may be received at a discount, which shall be charged off in the accounts at once, under the head of 'Interest upon Funded and Unfunded Debt' (provincial section) and debited to provincial revenues.

"IV. The interest on provincial debenture loans will be payable half-yearly, on dates of the calendar to be fixed by the Local Government, at any principal Treasury or branch of the Presidency Bank at which the Government account is kept, in or near the districts in which it is proposed to construct the work for which the loan is raised: provided that interest on provincial debenture loans shall not be paid at the head offices of the Presidency Banks of Bengal and Bombay, or at any Government Treasury within one hundred miles from either of the said head offices.

"V. Interest on provincial debenture loans, together with the additional payments dependent on the surplus profits as hereinafter described, shall be recorded in the imperial accounts under the head of 'Interest on Funded and Unfunded Debt' (provincial section)— all transactions relating to the capital of the loans themselves being recorded in the same accounts under the heads of public debt incurred or discharged.

"VI. Provincial debenture loans will be part of the registered public debt, and the debentures themselves part of the public securities of the State, the business connected with which is managed and transacted by the Presidency Banks under the agreements made with them. The Presidency Banks will be responsible, under their agreements, for the management of these debenture loans, and will be remunerated therefor in the same way as for the management of the rest of the registered public debt and securities.

"VII. The Local Government shall publish in the local Government Gazette, as soon after the close of the year as possible, a *pro formâ* account of the capital, showing how it has been supplied, the gross earnings, working expenses, and net revenue, for each successive year ending 31st March, of each work for the construction of which a provincial debenture loan is raised. From the net revenue so calculated interest as follows shall be deducted as a first charge:—

"(1) One year's interest payable upon the loan.

"(2) Four and a half per centum upon the amount of capital supplied by the Government.

"The surplus, if any, may be made available for rateable division between the Government and the debenture-holders, as hereinafter explained.

"In other respects, the Local Government shall prepare this account in the manner in use for the capital and revenue accounts of other State canals or railways, with any modifications of detail which it may, from time to time, deem necessary in order to make a true calculation of the profit or loss upon the work during the year. This account and the declaration of the amount of surplus shall be signed by a Secretary to the Local Government and by the local Accountant General.

"VIII. No debenture-holder shall have any property in any work constructed by means of a provincial debenture loan, or be entitled to call for, or examine, any account or voucher, or challenge the construction of the account prescribed by rule VII, or any entry made therein, or declaration promulgated thereupon, by the Local Government.

"IX. The Local Government will be authorised to offer to holders of debentures in such provincial loans, besides the fixed interest due upon the debentures such share of the surplus referred to in rule VII as shall be stated in the notification inviting tenders for the loan. In general, the part of the surplus offered for distribution (which might be one-half or other proportion) would be divided rateably between the Government and the debenture-holders—the Government sharing in proportion to the capitals supplied by it, and each debenture-holder according to the amount of his debenture. The part of the surplus due to debenture-holders should be payable with the first instalment of fixed interest due on the debentures, after the publication in the local gazette of the account prescribed by rule VII.

"X. The rules which govern the transfer, consolidation, division or renewal of promissory notes of the Government of India, and the transfer of the place of payment of interest thereon, shall apply to debentures issued under these rules, except that these debentures shall not be enfaced for the payment of the interest thereon elsewhere than at the particular treasuries or branch banks named in them.

"XI. The Local Government shall reserve the right of liquidating every provincial debenture loan raised under these rules, or any part thereof, at any date not less than ten years from the date of the loan, on giving three calender months' notice. In such case, each debenture-holder shall be entitled to receive either the amount named in his debenture, or, at his option, such a sum as would, if it were invested, at the date fixed for the discharge of the loan, in promissory notes of one of the 4 per cent. loans of the Government of India, yield interest equal to the average amount, including the fixed interest and share of surplus, which has accrued due upon his debenture during the six half-years last preceding the date of the notice of discharge.

"XII. Provincial debenture loans may be raised in order to repay to the Imperial Treasury or the Local Government the cost of any work already constructed by means of funds supplied from the Imperial Treasury, or, as the case may be, from Provincial Resources."

Article 873—

Insert the words "by the Superintendent of the section himself" after the word "agreed" in the fifth line.

Add a second note to this article—

NOTE 2.—An intelligent supervision of the work of his section by the Superintendent is the chief security for its efficiency, and one important method of exercising this supervision is the examination of the clearance registers and statements of lapses. That this examination may be complete, it is necessary that it should be carried out before the registers and statements are made over to the deposit checkers. The balances to be carried forward into the clearance registers and statements of lapses should first be worked out in the receipt and clearance registers in use by the clerks concerned, and then compared by the Superintendent with the new clearance registers and statements of lapses received. The result of this examination will furnish the Superintendent with a good indication of the character of the work of his section.

Chapter 41.—Deposit Audit.

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Receipt Registers.

871. The extract registers of receipts of deposits, after being reviewed should be filed in district files, the re-payment columns, for months already passed, being first scored through, so as to prevent future error.

Audit of Payments.

872. The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, Article 721), and the re-payments examined by being posted in the proper column of the receipt registers or clearance registers against the entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered; if the re-payment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment.

Clearance Register.

873. The receipt registers of any year provide for the entry of re-payments made during the same, and the next account year. After that, the balances which do not lapse under Article 255, will be detailed in the clearance register received from the Treasury (Article 253). The items in this register must first be agreed with the balances worked out against the several entries in the original extract receipt register, and then the latter should be laid aside and future re-payments recorded only on the clearance register. Space is provided herein for record of re-payments for two more years, and any outstanding balances after that will, in ordinary course, be credited to Government.

1. This return should be scrutinised in detail by the Accountant General and a half-margin memorandum should be prepared, wherein should be noticed every item whose receipt, or long retention, is in any way remarkable. This memorandum should be sent to the Treasury Officer, in order that he may give his explanation and return the paper in original for further consideration, action, and record.

Proof of Posting.

874. When the repayments of any month have been posted in the receipt registers and the clearance registers, Form 32, in the column for the month,

totals should be made in the four years' registers in use, and these totals carried separately into the proper column of the proof sheet, Form 112. A total should be made on the latter in red ink of the figures for each district, agreed with the total of the re-payment register of the district for the month, and ticked off by the deposit checker in token of the agreement. The summation of the red ink district totals will give the provincial total of re-payments during the month, and it should be compared with the charge in the consolidated abstract and marked "Agreed" by the Superintendent, Deposit Branch. The postings on the receipt side of the proof-sheet made from the receipt registers should be similarly totalled and the provincial total for each month agreed with the consolidated abstract.

Statement of Lapses.

875. On receipt of a statement of lapses, the deposit checker must effect an agreement in detail between the amounts reported for credit by local officers, and the balances worked out in the original extract receipt registers or in the clearance registers to which the balances were transferred. The balances lapsing must be entered in these registers, in the column headed "Lapsed and credited to Government," and the statement being verified by the deposit checker will then be used for the preparation of the necessary transfer entry, crediting the amount to Government. The particulars of the entry should be noted upon the statement.

1. The deposits of the appellate branch of the Calcutta High Court do not lapse till ten years have expired.

Refund of Lapses.

876. When application is made for refund of a lapsed deposit, a note of it should be made against the entry of the deposit in the statement of lapses, which has already been tested by the method prescribed in Article 875. The officer who signs the order for refund should also initial the entry of refund order in the statement of lapses. The fact of payment should be noted in the Number book of the orders, Form 113.

At the close of each year an adjusting entry should be made of the credits of lapsed deposits and of debits on account of refunds thereof, with a view to the net transaction only appearing in the accounts.

Plus and Minus Memorandum.

877. The deposit checker must be careful to see that the receipts, re-payments and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and specially that any lapsed items are correctly written off. He should also see that the closing balance for March agrees with that of the proof sheet.

Personal Deposits.

878. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid,

Article 875.—For the words "deposit checker" in lines 1, 6, and 7 of this article substitute "Superintendent" and add a second note—

NOTE 2.—*See* Note 2 under Article 873

(*12th List, 24-6-98.*)

and that the re-payments do not exceed the balance at credit of the particular account.

879. When Civil or other Courts bank with the Treasury, themselves submitting the detailed accounts of deposits, the Auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the Treasury.

Annual Report on Personal Deposits.

880. At the close of each year an annual report should be submitted to the Comptroller General, showing the name of each personal ledger account, the opening balance, the credits and debits, and the closing balance, explaining the necessity for the account being kept, and stating whether a certificate of agreement has been received from the administrator of each account. This report on personal ledger accounts will be an appendix to the Review of Balances, *vide* Chapter 69.

881. In the annual report the personal ledger accounts of wards' and attached estates and sub-treasuries need not be shown separately for each district, the total amount for the whole province being sufficient.

Chapter 42.—Bill Audit.

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Bill Stock.

882. The stock of bill forms kept on hand to answer district indents must be stored in strong cupboards or boxes of sufficient breadth, secured with English locks, of which the keys should be kept by a Gazetted Officer. On each occasion of issue, the stock book should be brought to him for initials at the same time as the invoice is brought for signature. Each kind of form should be shown separately in the stock book, and stored separately in the store cupboard or box, and so arranged that a later serial number may never be issued before an earlier one.

General Explanation.

883. The check on issue and payment of Supply Bills and of Transfer Receipts will be carried out on precisely the same plan and accordingly the word "bills" in the following instructions includes both "Supply Bills" and "Transfer Receipts"—only the documents and registers for Supply Bills must always be kept distinct from those for Transfer Receipts. Articles 885 to 898 are written as they apply to local bills, but the procedure in the case of foreign bills follows the same course, with the exception of the differences explained in Articles 899 to 906.

884. It must be remembered that the check required is not merely the mechanical one, which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority. The issue lists should, therefore, be reviewed by a Gazetted Officer or Superintendent, those of several districts being taken each month, and explanations of improper issues should at once be called for. It is not right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes.

1. The instructions in this chapter do not apply to Paymasters' Transfer Receipts, which are disposed of under Chapter 61 (Military Department).

Bill Checker.

885. The system of local bill check is not the same in all Provinces, but it will generally be found convenient to entrust the final check, namely, that of each payment against the corresponding issue, to *one* clerk, the bill checker.

Issue Lists.

886. On receipt with the cash account of the list of bills drawn on Treasuries within the Province, the district auditor will check the totals and agree them with the entries in the cash account, and after review will make over the lists to the bill checker, who will paste them in files so arranged that three months' issue lists of one district, for either class of bills, will be kept together in order. The district auditor will initial each issue list, and the answering entries in the cash account in certificate of their agreement, and the bill checker must not accept the issue list without such initials.

Paid Lists

887. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments and initialled it and the list of payments in token of such agreement. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number.

Posting of Payments.

888. The bill checker will take up the schedules of paid bills along with the annual files of issue-lists, and in the latter post the amount of each payment in the column provided for the month of payment, observing whether in each case the amount paid exactly tallies with the amount of the bill issued.

889. The payments in the month of issue and three following months will be posted in the issue lists in four separate columns, and those during the rest of the first quarter succeeding the quarter of issue, in one column. After a month's payments have been posted, a line will be drawn across the column provided for the payments of that month against each unpaid bill, to prevent the payment of a subsequent month being entered therein. The totals of the payments of each month will be shown separately at the foot of each column, and initialled by the bill checker.

890. At the close of a quarter the issues of the previous quarter remaining unpaid will be listed on paper, foolscap size (Form 114), to be called "Old Bills List;" and the bill checker will initial each item in the issue-lists as he transfers it to the old bills list in token of the amount having been transferred.

891. At foot of the payment columns on the right-hand page of the Form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker.

892. After all the payments have been noted in the several issue lists of the months in which they were drawn and in the old bills lists, the total of the amounts so noted in the issue lists for each month and old bills lists must be entered in a monthly Agreement sheet, Form 115. The grand total payments of the month should correspond with the total charge in the detail

books, and the total payments for each district can then be posted into the Broadsheet mentioned in Article 894.

Check of Posting.

893. Before the unpaid bills are transferred to the old bills list they will be carried into the balance column of the issue-list (*i.e.*, the column after "Rest of next quarter,") and the total of the balances, plus the payments, will be agreed with the total of the issue list. The total of the amounts transferred to the old bills list will be agreed with the total of the amounts in this balance column.

894. The monthly district totals of payments on account of each year shown in the Agreement sheet, as also the monthly receipts from the issue lists, will be posted into a Broadsheet in Form 116.

895. The monthly provincial totals at the end of the Broadsheet will be agreed with the detail books, the differences of each month being shown at foot. At the close of the year, the items making the net difference will be clearly stated, and the net difference will be carried forward to next year's Broadsheet with the balances of each district. The Superintendent will satisfy himself that the work has been correctly done, and initial the monthly totals in token of their agreement with the detail books.

896. There will be separate files for the issue-lists of each quarter, which will be sent to the record-rooms as soon as the old bills lists have been posted from, and agreed with, the balances in them. The old bills lists and Broadsheet will be printed and bound.

Lapsed Bills.

Credit to Government.

897. The balances left at the end of the third year after the year of issue will lapse, and be carried to the credit of Government in the final account for March. If the postings of payments on the issue lists and old bills lists have been duly agreed with the ledger entries of payments month by month, there should be no possibility of error in taking out these balances; but it will be convenient early in ~~April~~ each year to extract from the old bills lists all bills still unpaid, and from this statement to collect all drawn on each Treasury and to forward lists thereof in Form 117 to the Treasury concerned, with a letter in the following terms:—

"The bills detailed in the accompanying lists drawn in the year on the Treasury are still not marked as paid in the records of this office, and if not paid before 31st ~~March next~~, will be carried by the undersigned to the credit of Government. Any which may be found unpaid at close of that day's business should, therefore, be marked off as "lapsed" in the check register of bills payable; their total should be deducted from the statement of liabilities of the Treasury, and the accompanying list filled up and returned. The date of payment or cancellation of any bill here wrongly shown as outstanding should be entered in the column of Remarks, so that bills unmarked will be taken as lapsed. Any bills not mentioned in this memorandum, which from the check registers of bills payable may appear to be outstanding, should be noted at foot. Bills which have lapsed cannot be paid without the special sanction of the undersigned."

Page 406, Article 897—

For the word "April" in line 6 substitute "March", and for the words "March last" in line 3 of the forwarding letter substitute "current". (*4th List, 19-6-95.*)

Payment.

898. When sanction is given to payment of a lapsed bill, it should be noted in the extracted statement of outstandings, on which the date of payment should also be recorded on receipt of the paid voucher with the list of payments.

Foreign Bills.

899. With regard to foreign bills, the procedure differs in several points, which are explained in the following articles.

Consolidated Issue List.

900. After check of the issue lists against the cash accounts, the district auditors will transfer them to the bill checker, who will post the details in lists for the several Provinces in Form 118, arranging the drawing Treasuries in the order of the lists printed as Appendix D to Vol. I. The postings should be totalled afresh, in order that the district total carried into column 6 of the forms may be checked by the total given in the district statement. The lists of foreign bills paid (see next Article) should then be obtained from the district auditors, and their detail of cancellations will be posted in red ink at foot of the outgoing list of bills drawn. These provincial lists will then be severally presented to the Book Department for agreement with the credits (and the charges under cancelled bills) in the detail-books, and will then be despatched to the Accountant General concerned without further delay. No office copy of the lists need be kept.

1. In case of entry of a bill drawn on Nowgong without the addition of Bundelkhund or Assam, or on Hyderabad without the addition of Deccan or Sind, the district auditor should at once write to the drawing Treasury, in order to make sure that the entry has not been made in the wrong form; if a mistake have occurred, a memorandum of correction should at once be sent to the Accountant General of each Province, and the error corrected by entries in the next list despatched.

Treatment of Cancelled Bills.

901. If any bill drawn on another Government has been cancelled, its amount will be charged in the schedule of foreign bills paid, submitted by the repaying Treasury (see Article 401) the entry being supported by the cancelled bill; and the district auditor will, in red ink, deduct from the total of each Province the amount of bills cancelled, so that there may be, for each Province, a pair of figures,—one set representing the payments on cancellation of bills locally drawn on other Provinces, and the other those of bills drawn by other Provinces.

Correction of Errors.

902. If a bill drawn on one Province has been wrongly entered in the list of bills drawn on another, it will be treated in the next list sent to the Province which has been wrongly credited just as though it had been cancelled, and will be entered in the list sent to the Province actually drawn on as a new transaction.

Check of Payments.

903. The check of bills paid with the issue lists received from other account offices will be conducted in the same way as that of local bills. The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0 0 0 in the column of "Amount paid" instead of the amount of the bill. The monthly proof of posting by comparison with the detail books will be effected as in the case of local bills, the name of the Province being entered in the Broadsheet in place of that of the issuing Treasury.

Lapsing of Bills.

904. At the close of each year the issue lists received in the third preceding year from other account offices will be taken up, and details of the outstanding bills drawn by each Province will be prepared and forwarded to the several Accountants General; they will be returned after verification, *i. e.*, with note of any cases of irregularity, such as bills cancelled but not so marked, bills wrongly described, or not to be found in the issue lists. On the return of these original statements the amount of lapsed bills will be adjusted to credit of Miscellaneous and debit of "Foreign Bills;" any future payment of such a lapsed bill will be charged to refunds, as in the case of local bills.

1. Bills drawn by the Secretary of State lapse, and should be carried to credit of Government, in the same way as any other bills.

Accounts.

905. The amounts shown in the consolidated issue lists will be credited in the Account Current with the Province drawn upon under head III or IV, sub-heads, Foreign Supply Bills payable and Foreign Remittance Transfer Receipts payable; and the amount of cancelled bills (including bills wrongly entered in the issue list of one Province but subsequently transferred to another Province) will be charged to the head which received the original erroneous credit. The Province drawn upon will respond by debit or credit to Account Current with the drawing Province by credit or debit to T. Remittances, sub-heads, Foreign Supply Bills and Foreign Remittance Transfer Receipts. Credit even for a bill wrongly entered will be accepted, though the error will be noticed in the objection statement in order that it may be corrected in a subsequent account, the debits for such corrections being checked with the original credits.

906. The payments of the bills will be charged direct to the head "Foreign Supply Bills" or "Foreign Remittance Transfer Receipts" in the accounts of the Province drawn on.

1. Although the bills of the several drawing Provinces are lumped together, without distinction, under "Foreign Supply Bills" and "Foreign Remittance Transfer Receipts," the forms in which Treasuries report their payments should not be changed, as the separate detail there given will facilitate finding the entries.

Page 408, Article 903.—After the word "offices" in line 2 insert "and with the old bills lists".

Article 904.—Substitute the following for the first six lines of this Article:—

At the close of each year the old bills lists for the third preceding year will be taken up, and a list of all bills still unpaid should be prepared for each treasury drawn upon, in the same way as for local bills. These will be forwarded to the Treasury Officers concerned for verification.

(*7th List, 31-7-96.*)

Military Treasure Chest Bills.

907. On receipt of the issue lists from the drawing Treasuries, the auditor will credit the amount to Account Current between Civil and Military under head I, and make over the lists to the bill checker, who will carry out the check as in the case of local bills.

908. The paid lists will be received with the Military Exchange Accounts, and the balance of bills outstanding will therefore be verified by the Account Current Branch, and not by the Book Branch as in the case of local bills.

Chapter 43.—Remittance Audit.

Remittance Check Register .	909	Agreement with Detail Books	912
Posting the Register . .	910	Entry in Accounts . . .	914
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Remittance Check Register.

909. For the check of local remittances, a register (Form 119) will be maintained of which the pages should be neatly ruled in blue ink before the book is bound. The first part of the register will record the cash remittances between Treasuries within the Province, and thereafter separate sheets should be set apart for remittances between Treasuries and each of the departmental officers rendering accounts to the Civil Accountant General, such as those of the Customs, Opium and other departments and small coin depôts. For those departments in final account with the Civil Accountant General, which both send cash to Civil Treasuries, and also draw cash thenceto be credited by themselves and accounted for, two sheets will be required, one for the debits of Revenue Treasuries to be answered by departmental credits, and the other for departmental debits to be met by credits in the Treasuries. For departments with which Accounts Current are exchanged, such sheets will not be necessary.

1. The check on foreign remittances is effected in the Comptroller General's Office.

Posting the Register.

910. On receipt of a list of payments as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged should be posted in the remittance check register by the district auditor concerned; and, in like manner, on receipt of the cash account, the first operation should be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it should be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place.

Differences.

911. When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may bring it on his objection book and proceed to its adjustment. The unadjusted balance will be carried forward, and the adjustment when made must be noted in the remittance check register.

Agreement with Detail Books.

912. As soon as all the Classified Abstracts have been made over to the detail book posters, the Treasury Account Section should total the debits and credits in the remittance check register, both for remittances between Treasuries and for Departmental Remittances, and the several totals of the debits and credits must be agreed with the corresponding totals in the Detail Books. The unadjusted debits and credits should then be carried forward in full detail to the check register of the next month, after comparison, in the case of remittances between Treasuries, with the information regarding them given in the local Cash Balance Reports.

913. If any remittance has remained outstanding for an undue time, enquiry should at once be instituted.

Entry in Accounts.

914. Cash remittances from one Treasury to another of the same Province are debited and credited to "Cash remittances between treasuries." Cash remittances to and from other Provinces are debited and credited to the head 'Foreign remittances,' and entered in a separate register (Article 1474).

Small Coin Depôts.

915. The accounts of small coin depôts or sub-depôts should be dealt with as departmental cash accounts (Chapter 52). Remittances within the Province between depôts and depôts, or between depôts and Treasuries, should be treated as "Local remittances," and entered as such in the check register and in the accounts.

916. Remittances to or from depôts in other Provinces should be dealt with as "Foreign remittances."

Chapter 44.—Miscellaneous Audit.

General Rule . . .	917	Discount on Stamps . .	921
Special Charges . . .	918	Advances	922
Cost of Land . . .	919	Permanent Advances .	924
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General Rule.

917. For some payments falling under this head there is no prescribed rule regarding the record of audit. But in every case, even when the audit is not specifically recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it.

Special Charges.

918. The register prescribed in Article 833, affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

Cost of Land.

919. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the Budget grant of that Department and debited in the Civil accounts as charges adjustable by the Public Works Department. But, if the land be for any Local Fund, the compensation payable for it will be charged to the Fund, or, if it be for any purposes other than Public Works, the cost will be charged to the Department for which the land is taken up.

Refunds.

920. In the audit of charges for refunds, the principal points to be examined are, that they have been made under sufficient authority and that they are supported by duly receipted vouchers in proper form (Form 13), containing a certificate of note of the refund against the original credit in the Departmental accounts, and the Treasury or sub-treasury officer's signature in proof of credit into the Treasury whether singly or in a lump sum.

In cases where full details of the revenue under the head are given in the Treasury Accounts or other documents as rendered to the account office, a note should be made against the item of receipt in the original accounts received from the Treasury so as to prevent a double claim; but in cases where the credit is shown in the Treasury Accounts in a lump sum, as in the case of Land Revenue, Excise, Provincial Rates, Income Tax, etc., no note need be made against the aggregate credits.

1. For refunds of fines, the note should be made in the statement of fines received from the Court. (*See* Article 23, note 1.)

2. Refunds of the value of spoilt stamps are usually admitted upon a certificate of the Superintendent of Stamps that the spoilt stamps have been returned to him. In Bengal, the Treasury accounts show a *plus* and *minus* memorandum of such stamps, under which the stamps, whose value has been refunded, remain till acknowledged by the Superintendent of Stamps. No check can however be exercised over the refunds of stamp duty allowed by Civil Courts.

Page 413—

Under the heading "Advances" insert a new Article 923A—

923A. House-building advances and their recoveries will be recorded in Forms 123 and 122, and the recoveries dealt with as laid down in Article 942.

(*13th List, 6-10-98.*)

3. Refunds of the value of unclaimed Currency Notes credited to Government may be made on a certificate from the Currency Office, showing the date on which the amount was credited to Government, and stating that it is payable to the claimant; but in every case the order for refund requires the sanction of the Accountant General. Whenever any sums are ordered to be paid into the Treasury on account of unclaimed Currency Notes, the Commissioner of Paper Currency will furnish a list giving particulars of the Notes of which the amounts are composed, and the credit when it appears in the Treasury Account should be noted at foot of the statement. When any refund is sanctioned, it should be noted against the corresponding entry in the credit list.

Discount on Stamps.

921. The procedure in auditing discount on stamps varies. In some Provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the application of the proper rate of discount being usually certified by the Treasury Officer. In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the Superintendent of Stamps, whose countersignature is the Accountant General's authority for admitting the charge.

Advances.

922. Miscellaneous advances after audit are recorded in the objection book. The record of revenue advances will be regulated with reference to the rules regarding them. Payments on account of sanctioned loans are recorded in a special register (Article 1403).

1. Advances for law-suits should be charged finally against the Department concerned, although held as items awaiting final clearance in the objection book, or recorded in a separate register whereby their adjustment may be watched; the recoveries should be dealt with as cash recoveries of service payments.

923. Advances for the cost price of Opium purchased should be charged under a special detailed head, but the bills submitted should be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the Province should name, at the beginning of each year, an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all Opium sold will be given to this head and the balance taken to "Gain on sale proceeds of Excise Opium" under "V—Excise," to which will also be taken the entire proceeds of any excess found in the stock. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year, by debit to "Loss by dryage and wastage of Opium" under "7—Excise." A similar plan should be followed in the case of ganja purchased.

Permanent Advances.

924. Permanent advances should be recorded in a register in Form 120, intended to last for four years. The register should be a standing list of all sanctioned permanent advances by names of offices, a separate page or pages being set apart for the offices in each district. As personal responsibility can be enforced by the receipts of the actual incumbents which are on the file, the names of the holders of advances need not be entered in the register. The advances should be consecutively numbered and the acknowledgments should be marked with corresponding numbers and filed in proper order. On receipt

of a new acknowledgment it should be numbered with the register number of the advance and filed in the place of the old acknowledgment which should be torn out of the file.

925. If the amount of any advance be increased or reduced in the course of the year, the amount in the column for the current year should be altered in red ink on the appearance of the credit or debit for the difference in the Treasury Account. The total for the column will be corrected at the end of the year. If new advances are sanctioned they should be entered at the bottom of the district list in the order of the charges appearing. At the end of the year, a single total for the old, corrected and new advances will be made, the aggregate of which for all the districts worked out in a Broadsheet at the end of the register will agree with the closing ledger balance of the year.

926. The amounts of the advances as standing on 31st March should be entered afresh in the money column for the next year and a total made for 1st April.

Chapter 45.—Audit of Receipts.

General duty of Accountant General 927
Departmental Revenue . . 929
Stamps and Opium . . . 930
Fines 932
Pension Contributions . 933
Miscellaneous . . . 939
Special Recoveries . . 940

General duty of Accountant General.

927. Efficient audit of expenditure ensures that money which has once entered the Treasury shall not leave it without sufficient authority, but it is the duty of the Accountant General to watch receipts also, and, as far as possible, to see that under every head Government receives all its dues.

1. The marks of classification which, in the case of expenditure, are recorded upon the voucher or in the audit enfacement should, in the case of receipts, be made in the Remark column of the cash account.

2. The responsibility for the check of receipts rests on the Local Governments and Revenue authorities; but when any serious falling off of revenue under any head occurs, for which the local officers do not or cannot furnish a satisfactory explanation, the Accountant General should report the facts in a separate official letter to the Local Government.

928. As regards certain classes of receipts specified below special instructions are given, but it is a general rule that no debt due to Government should be left outstanding on the books without clear and sufficient reason. The Accountant General will exercise constant and watchful care over such outstandings; will suggest to the proper authorities any feasible means for their recovery; and, at least once a year, will fully review them all. Whenever any appears to be irrecoverable, he should obtain the authority of Government for its adjustment. But on no account may any sums be credited to Government by debit to any suspense head; credit must follow, and in no case precede, actual realisation.

Departmental Revenue.

929. In the case of departmental revenue, the detailed check is entrusted to the revenue controlling authorities, the Accountant General's functions being confined to reporting to these authorities the amounts received and brought to account, which amounts are by them compared with the departmental returns of demands and realisations. It is not the duty of the Accountant General to enter into correspondence for the purpose of settling differences save as expressly provided in the following rules.

Stamps and Opium.

930. The realisations by sale of stamps and of excise opium are reported to the Superintendent of Stamps and to the excise revenue authority for comparison under the last rule; but, besides this, the value of stock is reported with the Treasury Accounts in a *plus* and *minus* memorandum. Of this, the opening balance should always be compared with last month's closing balance. Of the additions to stock, a periodical return is received from the Superintendent of Stamps, or other revenue authority, and these must be traced into

the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received or by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1. In these and in all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

931. The following is the procedure for the examination and audit of the account of stamp forms :—

(1) The Superintendent of Stamps at Calcutta forwards every month to the Accountant General, Bengal, and through him to the Accountants General, North-Western Provinces and Oudh and Punjab, the Comptroller, India Treasuries (for Central India and Rajputana), and the Comptrollers, Assam and Burma, statements showing the quantity of stamps supplied during the month to the local depôts which are in account with the Accountant General or Comptroller. The Superintendent of Stamps at Madras forwards similar monthly statements to the Accountant General, Madras, and through him to the Comptroller, India Treasuries (for Coorg); and the Superintendent at Bombay sends similar statements to the Accountant General, Bombay, and through him to the Comptrollers, Central Provinces and Berar.

(2) The Accountant General or Comptroller checks the entries of receipts in the *plus* and *minus* memorandum by comparison with the amounts shown in the statement ~~received from the Superintendent of Stamps~~, or with the entry of issue in the *plus* and *minus* memorandum of another Treasury, if the stamps were received from another Treasury; and also checks the entries of issues by comparison with the amounts credited in the Treasury Accounts as receipts for stamps sold, or with the entry of receipt in the *plus* and *minus* memorandum of another Treasury, if stamps were sent to another Treasury.

(3) These verifications will be noted upon the original ~~account received from the Superintendent of Stamps~~.

(4) The Superintendents of Stamps, Madras, Bombay and Calcutta, send monthly to the Comptroller, Post Office, a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to them. The Accountant General or Comptroller, in anticipation of his monthly Account Current with the Examiner of Telegraph Accounts, forwards a statement showing the total realisations at each Treasury from the sales of telegraph stamps during the month, so as to reach the Examiner by the 20th of the month following that to which the statement relates.

(5) Under Rule 38, Appendix K of Volume I, the Accountant General or Comptroller also receives half-yearly from ~~the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be~~, a statement showing the balance on the last day of September and March of each of the four descriptions of stamps in each Treasury and local depôt. The amount shown in these statements should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda received with the Treasury Accounts, after they have been checked under clause (2) above. The fact of the agreement should be reported to the Superintendent of Stamps concerned, and if there is any difference it should be settled in correspondence with him and the Treasury Officer.

Fines.

932. The rules for the check of receipts on account of fines are stated in Article 23.

Pension contributions of Officers lent to Foreign Service.

933. A register of officers (gazetted or non-gazetted) lent or transferred for foreign service of the first and second kind (C. S Regulations, Chapter XXXVI) will be kept in Form 121 in view to a check being maintained over the recovery of their contributions towards leave and pension allowances. This register should be posted on receipt of the Government order sanctioning the transfer. A certificate of the date of making over charge and of receiving charge of the new appointment, and in the case of a ministerial officer the service book,

Page 416, Article 931—

Substitute the following for note (1) under this article :—

(1) Each Superintendent or Commissioner of Stamps or other officer specified in Rule 33, Appendix K of Volume I, forwards every month to the Accountant General or Comptroller concerned a statement showing the quantity of stamps supplied during the month to the local depôts which are in account with the Accountant General or Comptroller.

In note (2).—Insert "above" before "statement" in line 2 and strike out from "received" in line 2 to "stamps" in line 3.

In note 3.—For "account received from the Superintendent of Stamps" read "statement received under note (1)."

In note (5), line 2.—For "the Superintendents of Stamps, Madras, Bombay or Calcutta, as the case may be" substitute "Each Superintendent or Commissioner of Stamps or other officer specified in Rule 33."

(*2nd List, 27-9-94*)

Page 417, Article 935—

In lines 1, 2, 3 and 4 for "Accountant General" substitute "Account Officer."

(*2nd List, 27-9-94.*)

should be called for. On receipt of these certificates the facts should be recorded in the register, and the number in the register assigned to the officer should be posted in the first column of the Broadsheet (Form 122). All orders subsequently received regarding an officer should be recorded in the register, as well as all orders issued by the Accountant General for recovery of interest or of contributions in arrear; also the cause of the contribution ceasing to be realised owing either to re-transfer, death, dismissal, or any other cause. In case of re-transfer, the service book should be called for and the fact noted.

934. When an officer transferred to foreign service is a member of the Uncovenanted Service Family Pension Fund, the fact should be intimated to the Secretary.

935. If the ~~Accountant-General~~ to whom the officer is to account for his contribution is not the ~~Accountant~~ General of the Province within which he was serving at the time of his transfer, the latter Accountant ~~General~~ must communicate particulars to the ~~Accountant~~ General of the recovering Province to enable him to keep up the register.

936. All contributions credited in the cash accounts will be posted into the Broadsheet, Form 122, the total of which must be agreed monthly with the total credited in the detail books.

937. In posting the second money column of the Broadsheet, the monthly rate at commencement of the year should be entered, and subsequent alterations should be entered below with the date from which each rate takes effect. The posting of the third money column, *viz.*, "Total due," should not be made until the close of the year.

938. In the case of officers and subordinates of the Public Works Department, the register will be kept up by the Public Works Examiner concerned; but the Accountant General will advise the Examiner, monthly, of the amount of contributions paid into the Treasuries by Public Works officers.

Miscellaneous.

939. Of recoverable over-payments, and of miscellaneous advances due to Government, a sufficient record exists in the objection books: of loans and revenue advances, a special register is kept (Article 1403), which gives full information of the amounts payable both on account of interest and of principal The realisation of interest on Government securities, under the management of the Accountant General, is also watched under special rules (Chapter 73); realisations on securities managed by other officers can be watched only by comparison of accounts of Trust Funds, etc., with the Budget Estimate.

Special Recoveries.

940. For special and important recoveries a register should be kept in Form 123.

941. In it are to be entered all amounts to be received and recovered by the Accountant General which do not go into the objection books or into some

other prescribed register, and which, not being recoveries of amounts charged to special heads of "Advances," will not come under review in the annual balance sheet. Such are "Treaty Dues," "Contributions from Municipalities, Native States, etc.," and others arising upon special orders. To each recovery a separate number should be assigned.

942. The recoveries actually made should be posted monthly into a Broadsheet in Form 122, in which for columns 1 and 2 may be substituted the following 3 columns, *viz.*, 1. Number in Register of Special Recoveries, 2. From whom recoverable, 3. Treasury at which recovered. The word "Treasury" at the top of the Form may be omitted. The Register and the Broadsheet should be worked similarly to those referred to in Articles 933 to 937.

† If there are different classes of recoveries creditable to different heads of account, a sufficient number of pages should be set apart in the register for each class, and there should be a separate Broadsheet for each.

Page 418, Article 942—

For the Note under this Article, substitute the following :—

The Register may be kept according to districts or according to the different classes of recoveries to be effected, but the Broadsheet must be kept on the latter plan only, there being a separate Broadsheet for each head of account to which the recoveries are creditable

(11th List, 31-12-97.)

Page 419—

Strike out the heading "Civil Engineers' Provident Fund" and for the word "Apothecaries" in the heading "Madras Apothecaries Fund" substitute "Military Assistant Surgeons".

(*8th List, 27-2-97.*)

Chapter 46.—Service and Other Funds.

Annuity Deductions . . 943
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Military and Medical Funds—
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~~Civil Engineers' Provident Fund 962~~
Madras ~~Apothecaries'~~ Fund . 964
Treatment in Exchange Account 965
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Annuity deductions of Members of the Indian Civil Service.

943. The Treasury Officer is responsible for making from the bills of members of the Indian Civil Service the deductions prescribed in Article 615(*a*) of the Civil Service Regulations. Salaries and other payments are finally taken net against all Imperial and Provincial heads, but, in the case of officers paid by independent bodies, gross allowances are charged, and the deductions (prescribed in Articles 809, 810, and 823, Civil Service Regulations) taken to credit of "Receipts in aid of Superannuation, etc." minor head "Contributions for pensions and gratuities." To the same head will be taken the ordinary deduction of 4 per cent., when, by reason of the short term of a deputation, the full contribution is not levied (Civil Service Regulations, Article 815(*a*)).

Bengal, Madras, and Bombay Civil Funds.

944. The accounts of the Bengal, Madras, and Bombay Civil Funds are kept in the Funds Section of the Office of the Comptroller, India Treasuries. Accountants General will credit the receipts from subscribers to the heads "Subscriptions to the Bengal Civil Fund," "Subscriptions to the Madras Civil Fund," "Subscriptions to the Bombay Civil Fund," and "Family subscriptions of native members of the Indian Civil Service," respectively, under "XXII.—Receipts in aid of Superannuation, etc.," and forward monthly to the Comptroller, India Treasuries, lists of the receipts in detail, after having certified to the agreement of the totals with the amounts credited in their accounts to the respective heads. The receipts from subscribers and the pensions of these funds are Imperial.

945. In the case of the Bengal Civil Fund, the receipts must be shown under the two detailed heads "Ordinary" and "Additional," both in the accounts of the Accountants General and in the monthly lists forwarded by them to the Comptroller, India Treasuries.

946. For deductions on account of subscriptions to the Civil Funds, it is necessary to see not only that the deductions are arithmetically correct, but

also that they are made at the rates notified by the Comptroller, India Treasuries.

947. Should an over-deduction from the pay of the officer concerned be made, it can only be adjusted by a less deduction in the next bill, and, as the Accountant General checks those deductions, the Comptroller, India Treasuries, should advise him thereof; refund of excess deductions cannot, under any circumstances, be made in cash.

948. The following are the allowances upon which the subscriptions are leviable:—

Pay.
Acting allowance.
Deputation allowance (in Bengal only).
Allowance to registrars of assurances.
Fixed travelling allowance (in Bengal only).
House-rent (in Bengal only).
Personal allowance.
Sumptuary allowance.
Subsistence allowance.
Leave allowance.
Local allowance.

Indian Civil Service Family Pension Regulations.

949. The subscriptions under these regulations are credited to the head "Subscriptions under the Indian Civil Service Family Pension Regulations" under "XXII —Receipts in aid of Superannuation, etc." Each Accountant General sends to the Comptroller, India Treasuries, a list in Form No. 124 of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credit in his accounts.

950. This list should contain the names of all European officers who arrived in 1881-82 and subsequently, and of such of the Native members as have been specially permitted to subscribe. In case of non-recovery or excess recovery of subscription, the reason should always be stated against the name of the officer.

951. The Comptroller, India Treasuries, is responsible for keeping the record of recoveries on account of each officer, and seeing that correct subscriptions are realised.

952. In order that claims to admission to pension preferred in England by the families of subscribers may be expeditiously dealt with, the Comptroller, India Treasuries, will send quarterly to the Director of Funds, India Office, two statements—one shewing the names of subscribers who have died during the quarter, and the other showing admissions and casualties during that period.

953. He will also send half-yearly to the Comptroller General, for transmission to England, as soon after the closing of his accounts for September and March (Final) as possible, a statement showing the receipts and charges in India under the Indian Civil Service Family Pension Regulations.

954. The receipts and charges under the above-mentioned regulations are Imperial.

Page 421, Article 955—

Add a note—

In the case of Military officers in Civil employ, the Military Account Officer concerned will communicate to the Civil Accountant General the correct amount of subscriptions payable, and keep that officer informed of any alteration in the same. The Civil Account Officer will check the correctness of deductions made. If, however, any Military Officer questions the correctness of a claim, he should simply be referred by the Accountant General to the Pay Examiner concerned, and requested to address any further reference to that officer.

(*11th List, 31-12-97.*)

Military and Medical Funds.

Recovery of Subscriptions.

955. For the (abolished) Military, Orphan, and Medical Funds, deductions will be made at the rate fixed for the officer's rank, and taken to credit of "Receipts in aid of Superannuation, etc.;" certified lists in Form 125 however will be sent to the Examiners of Pay Accounts at the Presidencies. The Military Department will notify its realisations in like manner and pass on the credits in its Exchange Account with the Civil Department, India, Madras, or Bombay.

Loans to Military Officers in Civil Employ.

956. Loans to Military Officers in Civil employ, under the rules of the late Madras and Bombay Military Funds, for their own passage to Europe or for the purpose of bringing out or sending home their families, will be paid by the Civil Department on Warrants issued by the Military Pay Examiner concerned. Such payments will be debited to "Advances Recoverable" in the Civil Accounts, and their recovery watched by the Civil Department. The particulars of the payments and recoveries will be reported to the Pay Examiner concerned in Forms 126 and 127.

In the case of an officer transferred from one Department or Province to another before a loan is fully re-paid, the unrecovered balance will be debited to the Department or Province concerned to be held by it under "Advances Recoverable." Subsequent recoveries, effected in the Civil Department, will be communicated to the Pay Examiner concerned.

Recoveries on account of Interest, which should be watched by the Military Department, will be adjusted in the Civil Department under "Interest," and recoveries in the Military Department on this account will be credited to the Civil Department through the Exchange Accounts. These recoveries should be intimated to the Pay Examiner concerned by means of the Statements prescribed above.

Recoveries, in India, from Military Officers in Civil employ, of loans paid to them in England by the Director of Funds, will also be communicated to the Pay Examiner concerned. The recoveries, however, will be finally adjusted in the Civil Department under "XXII.—Receipts in aid of Superannuations, etc." like other receipts of the Military Funds. Similar recoveries, effected in the Military Department, will be passed on to the Civil Department through the Exchange Accounts.

The date for the submission of the returns mentioned above is 15th of the second month.

Payment of Pensions.

957. Pensions and certain other miscellaneous charges payable out of these Funds will also be finally charged under "Superannuation allowances, etc.," in the accounts of the Province where paid, care being taken to see that the vouchers have been audited by the Military Examiner of Pay Accounts or to have them so audited.

1. Thus, the transactions of these absorbed funds are *audited* by an officer in the Military Account Department, and adjustments of any short or excess recovery will be made under his instructions; but it is not necessary to cumber the Military Accounts with any transactions which do not originate therein.

2. In the event of excess recoveries being refunded, the amount paid should be noted at foot of the certified list, and the voucher forwarded therewith.

Indian Military Service Family Pension Regulations.

958. Under these regulations deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military Resolution published on page 473 of the *Gazette of India* for 1881, and in clause 44 of India Army Circulars of 1891; credit will be given in the Exchange Account with the Controller of Military Accounts, Bengal (Eastern Circle), Madras or Bombay, and a separate statement (Form 125) forwarded with the Exchange Account detailing the payments of each officer.

1. Donations will be entered in the same column as subscriptions, but separately. Subscribers should give in their bills all particulars necessary, *viz.*,—

Subscriptions in class—		as a married subscriber.
Ditto	ditto	for children.
Donation	ditto	on marriage.

Uncovenanted Service Family Pension Funds.

959. For making proper deductions on account of these funds, the subscriber alone is responsible; the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received respectively, for family pension, for deferred annuities, and for insurance; the grand total of this list will agree with the total credited on this account to the Government of India or Bombay, as the case may be. In the case of the Bombay Fund the subscriptions should be shown in two columns in the certified list, namely, for "Widow's Branch" and "Life Insurance Branch," and the totals of the two columns should be separately credited in the Exchange Accounts with Bombay.

1. Except for the Madras and Bombay Presidencies, the detailed lists of receipts in the Forest Department will be furnished to the Secretary direct by the Comptroller General in the Forest

Page 422, Article 958—

In line 6 for " Form 125 " substitute " Form 125A ".

(*2nd List, 27-9-94*)

Page 423, Article 959—

Omit the word "Uncovenanted" in the first line of the final clause of this article.

(*1st List, 24-4-94*)

Branch; but the total amount credited must be entered in the certified lists furnished by the Accountant General, with a quotation of the number and date of the endorsement under which the detailed list was sent to the Secretary by the Forest Branch.

2. The additional premium due under Article 841 of the Civil Service Regulations is collected by the Directors of the Fund in the case of the subscribers to the Bengal Fund and adjusted in communication with the Comptroller, India Treasuries. No refunds of such additional premium should be allowed without the previous sanction of the Comptroller General. In the case of subscribers to the Bombay Fund the levy of the additional premium due should be watched in the Accountant General's Office.

3. Subscriptions may be received both in cash and by deduction from pay-bills, but it is compulsory on subscribers admitted after 9th September 1879 to pay their subscriptions by deduction from their pay or pension bills; cash payments should be accepted in the case of special subscriptions, such as donations on admission to the Fund or from officers who are on foreign service, or who are not actually on duty, *i.e.*, are absent from India, either on leave or retirement from the service, or who may have left the public service otherwise than under the rules of the Civil Service Regulations on pension or gratuity, and from whom an additional premium is leviable. The Secretary to the Fund will furnish the Comptroller General (or the Accountant General, Bombay, for the Bombay Fund) with an annual statement explaining all cash receipts of the Fund at Government Treasuries during the year from officers who joined the Fund after 9th September 1879.

Should an ~~Uncovenanted~~ officer pay a larger contribution than the rules of his service require, the Secretary to the Fund will, no doubt, advise him; but neither the Accountant General nor the Treasury Officer is concerned in the matter.

General Family Pension Fund.

960. Subscriptions to the General Family Pension Fund are ordinarily not recovered by deduction from pay bills, but paid into the Treasury in cash; see Article 563. But deductions, if made, must be dealt with on precisely the same principle as recoveries for the Uncovenanted Service Fund. Everywhere, except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustments made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several Treasuries may be forwarded in original; no copy need be kept in the account office, as in the rare case of miscarriage in transit, details can be recovered from the Treasury register.

1. In the certified lists on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay-bills, should be shown separately, while no date need be entered against the latter.

Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

961. Subscriptions to the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund are received only under special orders of the Accountant General in each case. (See Articles 564 and 565.)

962. The amounts tendered by subscribers are accepted without check or examination, and credited to Exchange Account with the Government of India, and a certified list is forwarded to the Secretary showing in separate money columns amounts received in cash and amounts received by deduction.

Civil Engineers' Provident Fund.

963 Sums received and withdrawn are reported monthly by the Examiners of Public Works Accounts to the Comptroller General, Savings Bank Branch, by which the accounts are kept.

Detailed instructions in respect to this Fund are given in Appendix D to Volume I of the 6th edition of the Public Works Department Code.

Madras Apothecaries' Fund.

964. The credits are by deduction from pay-bills, and are intimated to the Secretary monthly by means of certified lists; and credits in other Provinces are passed on to the Accountant General, Madras, through the Exchange Account.

Treatment in Exchange Account.

965. The credit, in an Exchange Account, of a Fund subscription, must always quote the certified list in which the subscription is shown, thus—*vide* certified list of (account officer) for (month). This is especially necessary when one account officer passes on to another items included in the list of a third office of account. The certified list also should show in what month's account the recovery was credited.

Corrections consequent on erroneous excess credits should be rectified by a deduction from the receipt side of the account instead of by a distinct debit on the charge side. The Accountant General should, in the month in which the rectification is effected, make a distinct note of the fact, giving full particulars, in the Exchange Account, as to the month and the amount of the excess credit.

Annual Statement of Interest on Service Funds.

966 A statement of the interest allowed during the year to each of the Service Funds is to be submitted to the Comptroller General, the information being required by the Secretary of State. It should show (1) name of Fund, (2) rate of interest, (3) balance bearing interest at each rate at the commencement of the year, (4) total amount of interest including donation paid during the year, (5) amount paid in excess of interest at 4½ per cent.

1. Amounts paid as donation to make up deficiency of interest should, for the purpose of this statement, be reckoned as interest; and Government Securities in respect of which this donation is paid should be included, with an explanation, in the "balance bearing interest."

Page 424—

Insert the following article :—

Postal Insurance Fund.

963. Premia and subscriptions may be paid either in cash or by deduction from pay bills, but all cash receipts take place at the Post Offices only and not at the treasuries. Civil Audit Officers have accordingly only to deal with the deductions from pay bills. These deductions are to be credited to Exchange Account between Civil and Post Office and detailed lists of these credits in form 127A furnished to the Comptroller, Post Office, on the 10th of the second month after that to which the recoveries relate, the date prescribed for the submission of the "Fund Subscription Lists." No payments on account of the Postal Insurance Fund may be made at Civil Treasuries.

(12th List, 24-6-98.)

Chapter 47.--Objections on Audit.

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Objection Statement.

Form and Preparation.

967. The district auditor, at the time of dealing with the accounts or vouchers, should have an objection statement (Form 128) before him, in which he should enter all objections, directions, or enquiries arising upon the accounts or the audit. Objections on audit are most conveniently stated at the same time as they are inscribed on the audit enfacement, and while they are still fresh in the auditor's mind. It is not obligatory on the Accountant General to make the Treasury Officer the channel of communication with other officers. It has been found that in most cases the objections can be removed far more expeditiously and satisfactorily by dealing with the disbursing or other responsible officer direct, and only calling on the Treasury Officer to act when a recovery from bills becomes necessary. Objections can be communicated to responsible officers in special printed audit memoranda and other half margin forms, and an immediate reply obtained on the original paper. But all objections communicated direct to the responsible officers in this manner, as well as those communicated to the Treasury Officer through the objection statement, should be entered in the objection book. A Check Number Book should be kept up in each audit section showing the issue, return, and disposal of these audit memoranda and other half margins.

968. There should be two objection statements for each month, one having reference to the first list of payments (which ought to reach the Treasury Officer before the end of the month, so as to guide him in his next month's payments), and one to the second list and the cash account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 724) are duly entered in the statement before despatch, unless a separate objection book is kept up by the other section.

1. Receipts entered in the objection statement will, of course, have the second column (for number of voucher) blank The words "and of the cash account" should be struck out of the heading of the objection statement on the first list

Despatch.

969. Each objection statement will go out in original, under the signature of a Gazetted Officer, after the review of audit and objection prescribed by Article 730. Before despatch (which must not be delayed) its objection must be *neatly* posted into the objection book (Form 130) by the district auditor. Each Superintendent should keep a memorandum book for note of the objection statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the objection book of all the items in the passed statement, whether or not their amounts are carried into any money column.

1. Mere instructions for future guidance need not be copied into the objection book. Any new procedure laid down for general observance should, however, be communicated by general letters and not in isolated objection statements.

Disposal on Return.

970. The return of the objection statements must be watched for with equal care. They are due to be returned a week after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal, while the other items are replied to. The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see Articles 15 and 16); and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions. The Finance Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government overrules an objection by the Accountant General, even temporarily," reference should be made to the Government of India.

Auditor's Responsibility.

971. The district auditor is responsible for the disposal of the objection statement when returned, and when a recovery is ordered, or a sum is charged under advances recoverable at the personal debit of a named officer, he is responsible for following up the item and watching its recovery. Though the officer concerned be transferred to another district, the item will not be removed from the objection book of the old to that of the new district, but a note of the transfer will be made; it will, of course, be noted on the last-pay certificate by the Treasury Officer whom he leaves, and may also, with advantage, be notified by an 8vo slip to the one who will pay him in future. On the occasion of a transfer of a Gazetted Officer against whom an order of retrenchment has issued, the Gazetted Officers' auditor (if their bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the 8vo slip of warning to the new Treasury Officer.

1. If it be necessary to make a recovery from an officer who has passed under the jurisdiction of another Accountant General, warning should be given on the last-pay certificate, or by a special letter if the certificate have already issued. In such cases the objection should be entered both in the objection statement and the objection book, but with note that requisition for recovery has been sent to the officer's new Province.

Page 427, Article 972—

For note 1 inserted by the 4th List of Corrections and addition thereto by the 6th List, substitute—

1. Ordinarily all personal claims should be audited finally within six months of the date of payment, and an account officer should not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay or allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has the power of remitting disallowances of this nature by audit officers (*vide* Article 279A. of the Civil Account Code).

(*10th List, 24-9-97.*)

Retrenchment Slip.

972. When it is considered necessary to order the recovery of any erroneous payment, the Accountant General should send warning to the officer or the head of the office concerned by an 8vo slip in Form 129 in which the ground of the retrenchment should be clearly stated; and in the outgoing objection statement reference should be given to the warning slip so sent direct. This slip will give the officer retrenched an opportunity of forwarding to the Accountant General an explanation which may cause the recovery to be dispensed with. The withdrawal or modification of an order for recovery should be communicated both to the Treasury Officer and the officer concerned.

2 ✠ For withdrawal of an objection, Form 129 will answer with one alteration; for "Please recover," etc., in the heading will be substituted "Please regard as cancelled the objection noted below." No explanation will be necessary, and therefore the words "For explanation, see reverse," may be omitted. If, however, an objection be only in part withdrawn, the heading will be altered only by addition of the words "instead of R as already ordered." The Treasury Officer will return all slips modifying or withdrawing orders for recovery along with the original orders in justification of his action in the matter.

973. On like slips should be notified short payments or over-deductions; they should be noted, too, for future guidance in the objection statements, but need not be entered in any money column of the objection book, for the audit department has done its duty when it has warned an officer that he has a further claim, and cannot compel him to prefer it.

Objection Book.

Form and Contents.

974. The objection books (of which there must be one for each Treasury or Departmental Account) are the permanent office record of entries which have been made in the objection statements prepared upon the examination of each list of payments and of the cash account. But, besides these objections, it contains also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. It is in Form 130, having the heads noted in the margin, of which the first two have corresponding ledger heads; the others have not. Entries pertaining to two months' accounts should not be entered on the same page, though, of course where objections are numerous, those of one month may occupy more than one page.

Advances recoverable.
Suspense account { Receipts. / Charges.
Items adjusted but awaiting final clearance.
Service payments for recovery.

1. Where contingent, Gazetted Officers', or other bills are audited by separate sections, separate objection books may be kept in such sections, either by the district, the division, or the Province.

975. Every objection should be described in such a manner as to obviate the necessity of any further reference to the voucher for information. It will generally be found that each can be stated in a single line; if more space be taken, it will be well to rule a line across the adjustment columns, in order that each adjustment may be more readily seen. The amount of entries which may not require action of the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

Advances Recoverable.

976. Under advances recoverable will appear moneys advanced for miscellaneous purposes under special authority and recoverable in cash, and sums overpaid on vouchers other than those for service payments. Neither loans for Municipalities or private persons made under orders of the Supreme Government and bearing interest, nor advances to cultivators (*takávi*), nor advances for rest-camps (*bardasht-khana*), nor permanent advances, nor special classes of advances, need appear here, as they are recorded in separate registers Payments made on account of Government expenditure must *never* be held under "Advances recoverable," on the ground that further proceedings in audit are necessary for their final admission; the head will cover only items which are from their inception debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal allowances. Personal allowances of any kind in respect of an assignable period paid before they are due are charged to the same head as when paid after they are due.

1. If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit, observation, and recovery.

2. Advances for compensation for land should be debited to "Advances Recoverable" and retained under that head until receipt of vouchers in form B or C (*vide* Appendix C, Vol. I), when the amounts should be transferred to the debit of the departments concerned.

977. This column will show also advances made elsewhere (Article 759) and advances which enter through formal transfers in account; the entries will thus differ from those of the Classified Abstracts by the amounts of these two classes, though the Provincial total of the Broadsheet will agree with that of the detail-books including transfers.

978. After the objection books for March have been closed and their balances carried forward in detail to the forms prepared for the new year, it may be found necessary in the March final accounts to make adjustments under the heads "Objection book advances" and "Objection book suspense account." In opening the objection book for the new year, separate pages should be provided, after the pages containing the entries of the outstanding of the previous year, to record the objections raised in March final under the above heads. Similarly, in the adjustment register there should be a separate page, or pages, for the record of adjustments made in March final in respect of objections raised in previous years. The entries in these records should be totalled monthly at the time of closing the objection book for the month, and the net debit or credit resulting therefrom should be worked out and added to or deducted from the balance of the objection book for the month then closing in a separate entry at foot of the objection book, so as to work out the correct balance of objections to be reported to the Comptroller General in the monthly state of audit. When the accounts for March final are closed, the separate objections and adjustments referred to above should be totalled and the totals posted into the March final column of the Broadsheet (see Article 995) for the past year and the correct closing balance worked out. The difference between these totals should also be added or deducted, as the case may be, at foot of the March objection book for the past year, so as to make its balance agree with the Broadsheet and the Ledger. This agreement should be made and certified to by the Superintendent.

Page 428, Article 976—

In line 3 for the last word "for" substitute "to".

(*2nd List, 27-9-94.*

Suspense Account.

979. Under "Suspense account" are provided two columns, *i.e.*, one for credits and one for debits, but no item should be taken under this head except with the special sanction of the officer in charge:

(*a*) In the former will appear only sums shown for credit to a debt head, but imperfectly described. A service receipt, of which full particulars are not given, must be taken to credit of the minor head "Miscellaneous," under the revenue head to which it appears to belong. But such items must be most rare; nor does the fact that they have been so credited, and included in the aggregate receipts of the month, relieve the Accountant General of the duty of ascertaining by correspondence what their real nature is, and of transferring them to credit of the proper head by debit to the one originally benefited; they may be made the subject of special correspondence with district officers, but must, in all cases, be noticed in the objection statement, and their amount entered in the column of the objection book headed "Items adjusted, but awaiting final clearance."

(*b*) In the debit column will appear items of charge for which such particulars are not given as will enable the account office properly to classify them; it is hardly necessary to say that a debit under this head so caused reflects discredit on the Treasury Officer concerned.

980. Further, the debit column will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head.

Items Adjusted but awaiting Clearance.

981. The third head will contain those items to which technical objection is taken, unexplained receipts (see Article 979(*a*)), payments on abstract contingent bills not covered by countersigned bills, and, in fact, all items which cannot be finally admitted in audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If extract registers of deposit receipts do not arrive in time for audit before closing the objection book the amount shown in the cash account should be noted in the third column of the objection book; but no entry need be made in any money column. When registers of payments are not forthcoming, their amounts should be dealt with in the same manner. Particular care must be taken to write off these objections when the registers are received

2. Cash remittances, even though a complete voucher is absent, should not be entered in the objection book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in ordinary course into the objection book as "Advances Recoverable" (see Article 664).

3. If an item is supported by a voucher imperfect only in that it requires, and does not bear a stamp, it should be entered in the objection book and statement: but no amount need appear in the money column.

4. Amounts expended in excess of the Budget allotments should not be entered in the money column. A report on excess expenditure in district detail embodying every item in the Classified Abstract in which the disbursing officer has exceeded the allotment placed at his disposal, should be submitted to Government, and the amounts then removed from the

objection books. It will rest with the Government to pursue the subject with the disbursing or controlling officers.

5. No amount should be shown in the money columns of the objection book, if the objection takes the form of a simple direction for future guidance or of a call for a document, the absence of which is not likely to affect the amount admissible.

Service Payments for Recovery.

982. In the last column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made; but at the same time it should be recorded as under objection.

1. The amount of gratuity to be refunded by a person re-employed (Civil Service Regulations, Article 565) should be noted in the audit register as well as in the register of pension contributions, Form 121. Recoveries will be taken at once to "Superannuation Contributions," although the gratuity may have been paid under the orders of, and from a Treasury belonging to, another Government.

2. Advances made in England to officers returning to duty are treated as final charges in the Home Accounts, and should, therefore, be noted in this column for recovery. (See Article 762.)

Objections for want of higher sanction.

983. One special register for the whole Province will be kept in the following form for objections taken on the ground that the sanction of the Local Government or the Government of India is insufficient (see Articles 277, 278 and 721, notes) :—

Register of items under objection pending sanction of the Government of India or of the Secretary of State.

Description of charge.	Account and month in which it appeared.	Reason of challenge.	Authority required.	Application for sanction.			Sanction received.			Initials of Accountant General finally passing the charge.
				No.	Date.	Address.	No	Date	Particulars.	

Adjustment.

Adjustment Register.

984. As the objectionable items are adjusted in whole or in part—

Advances, by credit to advances recoverable;
Suspense, by credit or debit to that head;
Uncleared items, by being cleared;
Service payments for recovery, by recovery, or by removal of the objection;

the adjustment is to be posted in the adjustment register (Form 131), and also against the original item in the objection book.

985. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent will initial each entry in proof of his having examined and found it correct in every particular.

1. If an advance or suspense item charged in district A is recovered in district B, the adjustment of it must be recorded in the adjustment register and objection book of district A only. This is another source of difference between the objection book and the classified abstract—*vide* Article 977.

986 In the objection book, in the columns of *amount* under "Mode of adjustment," will be entered each successive fragment disposed of; each entry in the adjustment register must have its distinct answering entry in these columns, and both entries will be initialled by the Superintendent at the same time.

1. In the case of objections against which no amounts are entered in the money columns of the objection book, no entries should be made in the adjustment register.

2. The entry in the objection book of each adjustment may be certified by the initials of the Superintendent, provided that the entry is made in the adjustment register clearly; and in all cases in which the order communicating the objection has not been fully complied with, on the authority of an order signed by the Gazetted Officer in charge; the Gazetted Officer will, of course, review, not only the objection book, but also the adjustment register at frequent intervals.

987. If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the Treasury or other officer, and noted in the objection book below the original objection or as a foot-note of it.

988. But if the explanation of the item shows that it belongs to the "Advances Recoverable" or "Suspense" class (*e.g.*, a deposit repayment is objected to for want of a voucher, which, when it is received, turns out to be for a less amount than the charge), the item will be adjusted so far as regards the column "Awaiting clearance," but again be brought on the objection book, in the new month, under "Advances Recoverable," or "Suspense;" reference will be made both in the adjustment and in the new objection to the transfer entry by which the amount is charged to the new head.

Irrecoverable sums.

989. Any of the officers named on the margin has power to write off, without reference to higher authority, sums, not exceeding one rupee in each case, which from any cause may have become irrecoverable, or in his judgment are such as should be passed though not covered by ordinary rule. He may also write off similar sums, above one rupee and not exceeding ten rupees in each case, when he is satisfied that Government would on reference sanction such a course, but he must report these items, in excess of one rupee, in half-yearly statements for the periods ending 30th June and 31st December, to be rendered to the Provincial Government for Provincial items and to the Government of India for Imperial items on or before 15th July and 15th January respectively. A register will be kept in each account office for these items,

A Civil Accountant General or Comptroller.
Accountant General in the Public Works Department.
An Examiner of Public Works Accounts in charge of an Account Office.
Comptroller of the Post Office.

showing (1) the account in which the item is charged; (2) its description; (3) amount; (4) reasons for admitting the item; and (5) the order and signature of the head of the account office. The half-yearly statement to be submitted to Government will be an extract from this register of the items exceeding one rupee.

1. Military account officers have greater powers, under departmental rules, than those given here to other account officers.

Recoveries of Overpayments.

990. Recoveries on account of overpayments will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged. Recoveries on account of overpayments in a previous year will, however, be specially dealt with under the orders of the head of the Account Office if the amount of any single item exceeds ₹500, or if their aggregate exceeds the current year's charge.

991. If a recovery be made in cash, it will be taken in the first instance to "Cash Recoveries" and appear under that head in the Classified Abstract and the detail book. Hence, through the medium of the transfer book, it will pass to credit of the detailed head of charge which was over-debited in the first instance. There should be only one transfer entry each month for adjusting cash recoveries of each district.

992 If a recovery be made by short payment of an item chargeable to the same detailed head, no adjustment is necessary, the short payment and short charge in the Classified Abstract and the detail book on the later voucher is a set-off against the excess payment and excess charge on the earlier.

993. If the recovery be made by short payment of an item not chargeable to the same detailed head, adjustment between the heads concerned must be made through the medium of the transfer book.

Closing of Objection Book.

994. After despatch of the objection statements on the second list of payments and the cash account, the money columns in the objection book should be totalled, the balance of past months should be added, the totals of adjustment should be made in the adjustment register and entered in the objection book, and the balances be struck. The Superintendent will sign the certificate at foot of the page or last page of the objection book for each month, which will be closed and balanced on the 29th of the following month.

1. The difference between the totals under "Advances recoverable" in the objection book and in the Classified Abstract is explained in Article 977 In the same way, the totals under suspense differ by the items written back on disallowance from Accounts Current (Article 980) There will also be differences when an item adjusted in the accounts of one district is entered in the adjustment register of another (see note 1 under Article 985). The Superintendent will sign the certificate after personal inspection of the adjustment register of the other district.

2. The outstanding balance in each column of the objection book is to be carried forward from month to month and from year to year.

3. The Comptroller, India Treasuries, is allowed one month extra for closing his objection books, which should be closed and balanced on the 29th of the second month.

Page 432, Article 992, line 1—

For "the" substitute "a".

Cancel Articles 991 and 993, and insert as Article 992A—

992A. If a recovery be made in cash or by short payment of an item not chargeable to the same detailed head, it will be taken in the first instance to "Recoveries of Service payments" and appear under that head in the classified abstract and the detail book. Hence through the medium of the transfer book it will pass to credit of the detailed head of charge which was over debited in the first instance. There should be only one transfer entry each month for adjusting the recoveries of each district.

(4th List, 19-6-95.)

Broadsheet of Advances and Suspense.

995. A Broadsheet in Form 132 is maintained of the debits, credits, and balances under the heads, "Objection Book Advances" and "Objection Book Suspense Account." The debits and credits are posted monthly from the objection book and adjustment register, and their Provincial totals are agreed monthly with the postings in the ledger. The opening balances are brought forward from the past year's Broadsheet after the correct balances are worked out in it in the column for March final, as stated in Article 978. The monthly balances in the new year's Broadsheet can then be struck, and will agree with the ledger balances month by month.

As the original entries under "Suspense Receipts" are wholly unconnected with the original entries of charges under suspense, there should be one Broadsheet for suspense receipts and one for payments. All the balances shown on these Broadsheets should, for purposes of verification and control, be resolved quarterly into the items of actual transactions, which should be reviewed by the Gazetted Officer.

1. The general account of "Advances Recoverable" and "Suspense" upon the Ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection-book Advances" or "Objection-book Suspense," and the balance of it should be agreed with that of the broadsheet made up as prescribed in the rule.

Watching and Testing.

Responsibility of Accountant General.

996. The objection books must be very closely watched, both by the Superintendent and by the Gazetted Officer. The Government of India has ordered that they shall receive constant attention from the Accountant General or his Deputy, and declared that it will "hold both especially and personally responsible" for this duty, and, in order that it may be able to watch their discharge of it, requires that an annual report on outstandings be submitted to the Central Office of account. An objection once entered in the objection book can be removed only under the initials of a Gazetted Officer or of a Superintendent, even though the objection statements have not been actually despatched.

Abstract of Objections.

997. An abstract in Form 133 must be attached to each objection book. The previous year's balance posted in the first column on the opening of the book will be the preliminary balance in last year's abstract as detailed in the list prescribed in Article 1000. Later on this will be corrected in red ink into the March final balance as worked out in last year's objection book and abstract of objections. The other entries in the first column will be made at the closing of each month. The adjustments of each month should be distributed over the periods of objection from the information in the adjustment register, and posted on the proper line at the time of closing the book for the month.

Quarterly Review.

998. As soon as the last objection statement for the quarter is received back and disposed of, and this should always be within four weeks from the

date of issue of the objection statement, all the objections taken during the quarter which are still outstanding, should be collected in a quarterly review statement of the same general form as the ordinary objection statement with additional columns. This review should be in two parts, the first consisting of items, the clearance of which depends on the Treasury Officer carrying out the orders he has received from the Accountant General, and the second, of items for which the Treasury Officer is not responsible, *i.e.*, is not *at present* required to take action, although a little later the objection may take the form of a retrenchment order and pass into part 1, and with regard to which the responsible officers have been addressed direct by the Accountant General. To this review, which is limited to the last expired quarter, should be attached a supplementary review bringing together in the same way all outstanding items up to the end of the previous quarter, *i.e.*, the quarter preceding the last expired quarter. These two reviews together will contain a complete survey of all the outstandings of the district of every kind, whatever be the date of the objection. It will be the duty of the Gazetted Officer to look into these reviews carefully, and to see that the order passed on each case is clear and final. It may not be absolutely necessary to send the Treasury Officer the second part of these reviews, although it should be frequently convenient for the Treasury Officer to know the nature of the irregularities which other officers of his district have committed in their transactions with the Treasury, but it is indispensable that the Gazetted Officer should specially survey all these outstandings in a Broadsheet once a quarter, as he is directly responsible for regulating the action required from the office for enforcing obedience to audit instructions and compelling early adjustment. The quarterly review, with its accompaniment, should be sent to the Treasury Officer with a printed letter directing attention to the necessity for prompt action. The reviews, *unlike* the objection statements, should be retained by the Treasury Officer, as the office copies are available in the Accountant General's Office.

999. In this way every item outstanding in each district will be brought regularly under the Gazetted Officer's notice not less frequently than once a quarter, and he should keep by him a consolidated list in suitable detail of every item left unsettled for six months, so as to have the contents of the objection books more than six months' old continually under his eye. It is to be clearly understood that the Government looks to the Gazetted Officer and the Accountant General, and not to subordinate officials for the progress of adjustment, and that unremitting personal attention to this duty on the part of the Gazetted Officer is indispensable.

List of Outstandings.

1000. A list must be made up annually for each district or sectional objection book, of all the items outstanding at the close of March, arranged in chronological order (that is, in the order in which they appear in the objection book) and in the same form as the objection book. The total of each district list should equal, and must be compared with, the balance brought out at the bottom of the column for preliminary balance in the abstract prescribed in Article 997 in the objection book, and the comparison should be made and initialled by the Superintendent after agreement of the advances recoverable and suspense balance with the March preliminary balance in the Broadsheet mentioned in Article 995.

The list should be inserted into the new objection book as part thereof.

Annual Report.

1001. The annual report required by Article 996 should be compiled from the lists of outstandings described in the last two Articles, and should exhibit the outstandings not fully adjusted on 31st July, those for the last year being, however, entered in a lump sum under each column without any detail. The compilation of the report may be taken in hand on the 21st July, and it should be despatched to the Comptroller General not later than the 10th August: it should be prepared in Form 134 (in which a few entries are made by way of example). The outstandings of all districts and sections for each year should be brought together, and the names of the districts, etc., entered in the statement in alphabetical order. Full details should be given of the items under the heads "Advances Recoverable" and "Suspense Account;" but all items of a similar nature in the column "Items awaiting clearance" and "Service payments for recovery" should be grouped together, and the annual totals entered in the manner indicated in the form. The outstandings of each district or section should be totalled separately under each year.

The statement should be accompanied by a Broadsheet in Form 135.

Combination of Objection Statement and Objection Book.

1002. An alternative plan by which the objection book is replaced by the file of original objection statements on their return from the Treasury has been tried with success in the Punjab, Bombay, Madras and Berar, and it may be adopted by any Civil Account Office at its option.

The objection statement is drawn out in Form 136, which adds to the ordinary objection statement the adjustment columns of the objection book. It also contains on the final sheet of the objections on the 2nd list of payments the closing entries of the objection book.

As under this plan the objection statement must contain all the objections hitherto entered in the objection book, even objections for want of detailed bills and those communicated to the officers concerned by separate audit memoranda should be included in it.

1. This scheme need not be applied to objections raised by Special Audit branches (*e.g.*, Gazetted and Pension Audit), or by the Account Current branch where district arrangement is not observed.

Every adjustment should be recorded at once in the adjustment register and also in the objection statement. If, however, any adjustment cannot be entered simultaneously in the latter owing to its not having been returned by the Treasury, a distinguishing mark should be placed against the item in the adjustment register, in order that the record may be copied into the objection statement on its return.

The abstract of objections (Form 133) will be maintained under this alternative plan also, and from it will be taken the total amount of objections outstanding to be reported to the Comptroller General in the monthly state of audit. This abstract and the adjustment register will be closed on the 29th of the month as laid down in Article 994. The closing entries will be made into the final sheet of the objections on the 2nd list of payments on its return from the Treasury.

Annual Review of the Working of Treasuries.

1003. A review of the working of Treasuries is to be submitted to the Local Government and the Comptroller General not later than the 31st May each year, and will be a short history of the working of each Treasury in connection with the account office for the past official year. It should be in detail of Treasuries, and the remarks on each should commence with number of the officers in charge during the year. Then should follow a brief criticism of the working and notice of the chief irregularities. The review should deal with the working only, as it affects the account office; remarks on the administration of Treasuries or on the personal qualifications of officers in charge being strictly avoided.

1. To aid in its preparation, a note-book should be kept by each Superintendent in the Treasury account branch, in which any noteworthy irregularities of each Treasury should be noted as they occur; the irregularities noticed by other branches of the office being also entered in it. At the close of the year this should be submitted, along with a short note by the Superintendent, to the Gazetted Officer in charge for the compilation of the review.

2. It must be recollected that this review in no way lays any responsibility for the working of Treasuries on the Accountant General. It is only intended to bring the working of the Treasuries, as far as that of the *Accounts* is concerned, to the notice of the Local Government, and it is for the Local Government to take action or not in the report, as it thinks fit.

Chapter 48.—Classified Abstract.

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[This chapter does not, for the most part, apply to Madras where classified accounts are still received from Treasuries.]

Form of Abstract.

1004. The Classified Abstract, in which all the particulars relating to the accounts of a Treasury for one year are from month to month collected, is composed of several parts—

1st, on the receipt side—

(1) A general statement of account, showing the opening balance, receipts, total expenditure and closing balance of the Treasury as per Classified Abstract.
(2) An office memorandum, showing by whom and when abstracted, by whom and when examined, when made over to the compilation department, by whom and when posted.
(3) A detail of receipts, in vertical columns, for each month, with progressive totals after 4, 6, 8, 10, and 12 months, the first column shewing the Budget Estimate for the year. The lower part of the page is kept blank for record of the detail of items composing a single entry, when the number is too large to admit of quotation of the vouchers and of transfer entry numbers in the allotted space.
(4) Pages set apart for detail of subscriptions to the several funds, showing month of credit, name, and designation of subscriber, period, and details of subscriptions.
(5) Schedules of advances recoverable, suspense account, and permanent advances, showing month, nature, and amount.
(6) Schedule of recoveries of Income Tax.
(7) Schedule of recoveries from payment vouchers.
(8) Abstract of receipts by Major heads.

2nd, on the disbursement side—

(9) Detail of disbursements in vertical columns, of which the first shows Budget grant, while subsequent ones show months (divided for first and second lists, with space for quotation of vouchers) and progressive totals as above under (3).
(10) Abstract of disbursements by Major heads.

After the vertical columns of (3), (8), (9), and (10) are columns for posting transfers, so as to bring out the net total of the year, which passes into the account.

Heads of Classification.

1005. The list of Major and Minor heads of classification prescribed for observance will be found in Appendix P. In this list the names of the Minor heads are stated once only; but it is to be understood that when there are within the limits of the same Minor head items that are Local, as well as items

that are Imperial or Provincial, then, for all purposes of the accounts, the Minor head must be separated into two sections, as—

Miscellaneous: Land Revenue.
Miscellaneous: Land Revenue—Local.

Changes of classification made by the Government of India are ordinarily communicated to Local Governments and to the account department simultaneously.

1006. The classification in the public accounts has closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure, or the grounds upon which it is sanctioned.

Thus, when Collectors were told to keep rain-gauges and report rainfall, the expenditure was declared to be Collectors' contingent expenditure under "Land Revenue," Collectors' establishments, and not "Meteorological Department." So when the Education Department was directed to arrange to teach Patwaris the elements of surveying, it was ruled that the charge came under "Education," and not under "Land Revenue." When the Government entertained Counsel to watch a law suit in which they were Politically interested, the Accountant General was directed to charge "Law Officers," and not "Political." So also, when a Port Officer was entrusted with certain magisterial powers connected with his Port duties, and allowed a clerk for the duties thus falling on him, the clerk's salary was reckoned as a Marine charge, and not taken to Law and Justice. On the same principle expenditure on public works by the Public Works Department has to be charged in their own accounts, and may not be passed on for charge in the Civil Department against the department benefited by the expenditure.

1007. Exact uniformity in nomenclature and (subject to differences of distribution between Imperial, Provincial and Local) in arrangement, in Major and Minor heads, must be observed: no Minor head may be introduced without previous sanction of the Comptroller General; and, if any be omitted from any forms or statements because it is not used locally, special watchfulness is necessary to prevent wrong classification of unusual items.

Detailed Heads.

1008. With regard to detailed entries, however, the Accountant General has wider discretion; although he may not transfer one to a different minor head from that under which it appears in the list, nor alter the arrangement, he need not open all the prescribed ones, or he may open more; only for the sake of uniformity he should consider whether one of the heads recommended does not represent the one he desires to use, and, in subdividing one when printing new forms, he should bring the new one in, next after the head from which he is separating it.

1. Any alterations proposed to be made in the printed heads should, with necessary explanations, be communicated to the Comptroller General, when the new forms are being sent to press.

2. At Bombay a separate detailed head may be opened under each minor head for payments of leave allowances, etc., to officers of other provinces.

Procedure in Posting.

1009. The district auditor, when he has completed the audit of the vouchers with which he deals himself, will recover the pension and gazetted officers'

Page 439, Article 1011—

In line 6 for "Service Funds and Income Tax" substitute "Service Funds, Income Tax and recoveries of overpayments charged to a different budget head".

In lines 6 and 7 for "4 and 6" substitute "4, 6 and 7".

Strike out note (1).

(*4th List, 19-6-95.*)

pay bills from the auditors in those sections, arrange all the vouchers belonging to the current list of payments in order of major and minor heads, compare them again with the list, and proceed to post the classified abstract. The receipt side must be posted from the original cash account, which should be examined as to correctness of form, method of entry, and verification of balance, the remarks column being also filled up with the necessary notes of classification, and be initialled by a gazetted officer before it is posted into the classified abstract.

2. After the classified abstract has been posted, the vouchers will be filed, there being a separate file for each class or classes of vouchers, which have the same period prescribed for their retention (Article 1703), so that there may be no difficulty in destroying them after the prescribed time.

Quotation of Vouchers.

1010. In abstracting payments, the number of each payment voucher must be clearly recorded, so that it may be easy to trace out at once the entry in the district accounts on which that in the abstract rests, or the voucher supporting it. In those cases, however, where the details are included in schedules, the number or letter of the schedule should be quoted in the column "No. of Voucher;" and, if receipts or payments under any head are numerous, and are not detailed in a separate schedule by the Treasury Officer, they should be detailed in the blank space at the foot of each page—see Article 1004 (3) or in a statement to be filed with the cash account, in order to avoid crowded and confusing entries in the classified abstract.

Fund and other Deductions.

1011. The abstract will show, as final charges under the several service heads, all payments actually made and charged in the lists, without distinguishing vouchers objected to from those that have been admitted. The gross amount of every voucher must be shown in it as a payment under the proper service head, and the deductions made therefrom on account of subscriptions to Service Funds and Income Tax must be recorded at the same time on parts 4 and 6 of the abstract in the detail for which the form provides, so as to facilitate the preparation of the Certified Lists of Fund recoveries, which are furnished monthly to the Secretaries of the several Funds.

1. If a wrong payment be recovered by a short payment on a new voucher, the latter will be taken net, even though it go against a different budget head from the first; adjustment between the two charge heads of the recovered excess must be made by a transfer entry. (See Article 993.)

Test of Totals.

1012. When all the vouchers of either list of payments have been posted, the column relating thereto should be summed up, and, if the working is correct, the total of the column will agree with the total of the list after abating from the former the aggregate amount shown as deductions from the vouchers to credit of Service Funds and Income Tax. Similarly, the total of the receipts will differ from that of the cash account by the total of Fund and other de-

ductions. Proof should, therefore, be made both in the abstract of receipts and of disbursements, thus—

Total classified abstract	00,000
Deduct fund and other recoveries	000
Net Total .	00,000
Add omitted per contra	00
Total as per cash account or lists of payments	00,000

Completion of Receipts.

1013. When the vouchers, of both lists have been abstracted, the total amount received during the month on account of each Fund and Income Tax must be posted in the receipt portion of the abstract as an addition to the receipts credited in the Treasury Officer's cash account.

Abstract of Totals.

1014. For the proof of the accuracy of the month's entries in the abstract both of receipts and payments, an abstract of totals is provided in parts 8 and 10 of the form. The totals of the major heads will be carried to the abstract of totals, and will check the aggregate of the details as shown in the body of the abstract.

1. The minor head total can be made in pencil, or in red ink, in the column for the totals of the detail heads in parts 3 and 9.

Balances.

1015. The next stage in the completion of the district classified abstract is the preparation of the general statement of account in the first part of the abstract. The opening and closing balances will be entered by the district auditor after comparison of the figures given by the Treasury Officer with the closing balance of the previous month's account and the cash balance report for the last day of the current month; the aggregate of the month's receipts and payments will be filled in from the abstract itself, after it has been tested in the manner above pointed out.

Examination.

1016. On completion, the abstract, accompanied by the cash account, list of payments, vouchers, and all supporting documents, should be made over to the abstract examiner, whose duty it is carefully to check classification and to see that every voucher has been audited before transferring the abstract to the poster of the detail book, but the abstract must be passed by the Superintendent and the Officer in charge before being so made over. The number of abstract examiners will be determined with reference to the work to be performed, but they should be selected from among the more experienced assistants, to secure the efficient discharge of this important work, which is simply an examination of the classification of every item of receipt and charge, not a re-audit of accounts and vouchers, nor even scrutiny of the genuineness of the latter. Any

error passed by the examiner leads to inaccuracy in the accounts in the first instance, and can only be corrected by the troublesome process of a formal transfer entry.

1. Where the system of working by groups is carried out to the fullest extent, the Examiner will be the senior auditor of the group, and will be responsible for its working from beginning to end; he should not, as a rule, post the classified abstract himself, as the operation will be mechanical if the vouchers have been properly prepared; and, further, it is desirable that the completed work should pass under the review of a second person. The abstract, however, should be accepted only on his attestation.

Completion of Abstract.

1017. When the classified abstracts are received back from the compilation department after the posting of the figures for the 4th, 6th, 8th, 10th, and last months, the treasury account department will post the progressive total columns for the service heads; and opportunity may then be taken to review the contingent expenditure, as directed in Article 837.

1. The budget figures should be posted in the classified abstract by the Budget Department as soon as the distribution of grants is effected. No greater detail, however, is required than is indicated in Article 76.

1018. After making up the progressive total for March, the entries in the column headed "Transfers" will be worked out. The details of all transfers made up to date will already have been entered in red ink (Article 1082 (*a*)), against the heads affected by them; and now the net amount under each head will be posted in the transfer column, and the progressive total of the year corrected thereby. The classified abstract, as thus completed, is a record of the whole receipts and expenditure of the district concerned, and should be used as such in the compilation of returns, statements, etc., required for various purposes.

Chapter 49.—Presidency Payments.

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Pre-audit System.

1019. Claims upon Government, payable at Presidency Towns and Provincial Capitals, are, for the most part, submitted to the local account office for pre-audit, and are paid (except in the case of small amounts) by an order upon the local Bank or branch Bank.

1020. The rules in this and the next two chapters apply in their integrity only to the account offices at Calcutta, Bombay, and Madras; the system of pre-audit for other Provincial Capitals will, however, follow the same procedure, as far as circumstances permit, option having been specially allowed in the following matters:—

(*a*) Payment of small sums in cash or by cheque (Articles 1025 to 1028) and the consequent method of record and closing (Articles 1029 to 1031).

(*b*) Method of preparing and proving the abstract of pre-audit payments. The instructions of Chapter 50 may be followed in their entirety, or the postings may be made and proved at longer intervals provided that they are not done less frequently than is done in the case of a district classified abstract, *viz.*, twice a month.

Audit.

1021. The presidency audit section is divided into two distinct and independent portions: one engaged in the audit, and the other in the payment, of claims of all civil departments in the presidency town.

1022. The presidency audit department in Calcutta pays the claims both of the India and of the Bengal portion of the accounts. The net amounts paid on account of India are charged in the Bengal accounts to Account Current with the Government of India. In the India accounts the gross amount of payments is taken to debit of service heads by credit (1) to Bengal for net payments, (2) to revenue and debt heads for fund and other recoveries.

1023. The audit branch is provided with registers (including objection book) precisely similar to those used for the vouchers received with treasury accounts, and conducts its examination on the same principles and with precisely the same formalities. The column 'service payments for recovery' of the objection book will, of course, be blank, except in the case of advances made in England.

1024. After the bills have been examined and recorded and the audit endorsements written on them by the auditor, they should be laid before the officer in charge with the audit registers; the officer will, if satisfied of the correct-

ness of the charges, initial or tick off the entries in the registers and pass the orders for payment.

1. In most offices the arrangement is that, in exchange for every bill presented, a brass token bearing a number is given to the person who presents the bill by the receiving clerk in the pre-audit section: this number is noted by him on the bill, which is not returned to the payee, but transferred to the payment section, where the number is noted from the bill on any cheque prepared for its payment. The cash is paid, or the cheque is given up, only to the person who presents the brass token and gives the particulars as to the amount and payee of the bill.

2. The audit of the bills of gazetted officers and pensioners paid at district treasuries may, if convenient, be entrusted to the presidency audit section; but care will, of course, be taken that bills, so submitted for post-audit only, be not mixed up with bills presented for pre-audit and payment.

Payments by Cheque.

1025. Should the claim exceed ₹100, the passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in Form 137, putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill, write on the upper right-hand corner of the latter the monthly consecutive voucher number assigned to it, enter the payment in the register of cheques (Form 138), and lay the cheque and the bill together before the Assistant Accountant General. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill *paid*; the cheque will be paid by the bank and charged in the schedule of Accountant General's cheques paid attached to the bank's daily account. (See Article 1032.)

1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount though the particulars of each bill should be entered separately in the register of cheques.

2. Duplicates of lost cheques are, in some cases, issued on forms differing from the original only, in that the word duplicate is printed across them in red. (See Article 145.)

Payments in Cash.

1026. Bills not exceeding ₹100 should, on being passed, be made over to the cashier, who, if the voucher be in order, duly passed and receipted, should stamp the bill *paid*, pay the net amount, write the voucher number on the upper right-hand corner of the bill, and enter the payment in his Cash payment register (Form 139).

1027. For the payment of these claims a fixed imprest is allowed, and if this runs short during business hours, a cheque may be drawn to replenish it in Form 137. The Assistant Accountant General should check the entries in the register of cash payments with the vouchers, and should also see that the amount of the cheque agrees with the total of the register, before he signs it. The voucher for this cheque will be as follows:—

MEMO.

189 .

Cheque No. drawn for cash paid.

Rupees
R

Assistant Accountant General.

1. Before issuing such a cheque, it will be well to note on the voucher above described that it covers all cash payments up to " o'clock," but on a day on which small payments are expected to be numerous and soon to exhaust the imprest, a further amount may be drawn by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip. (Article 1031.)

1028. This fixed imprest will be borne on the accounts as a permanent advance, and will be counted and certified to by the Assistant Accountant General on the last day of each month. The certificate, initialled by the Accountant General, should be filed with the cash balance reports, though the amount is not included in the balance of the province.

Closing for the Day.

1029. At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Assistant Accountant General in his own favour, so that the cashier may always close with a balance equal to the fixed imprest in cash and cheques; before signing the cheque the Assistant Accountant General will apply the same tests as are laid down in Article 1027. The amount of cheques issued will represent the total payments of the day, whether by cash or by cheques.

1030. The officer in charge should take up the register of cheques with the cheque book, see that the numbers of the cheques in the register are consecutive, and ascertain that no more forms have been removed than are accounted for by entries in that register. He should initial the counterfoil of the first unused form (the first to be used on the next day), and by turning back to the last initials (those on the first used form of the expiring day) will ascertain how many forms have been removed.

1031. The entries in the cheque and cash payment registers (Forms 138 and 139) should be summed as each column is filled up. A final total should be made at the end of the day, and the vouchers, with a memo. in the following form, showing the aggregate amount of the payments, should be forwarded to the account section, the cheque and cash memoranda and vouchers being kept distinct. Ordinarily, a single memo. for each class, prepared at the close of the daily payments, will be sufficient; but on days when the payments are numerous, it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one memo. is thus prepared, the aggregate amount paid from the commencement of business must be shown in each.

CHEQUES (OR CASH).

Amount of vouchers paid at o'clock, R
vouchers for R sent already.
vouchers for R sent herewith.
189 .

Assistant Accountant General,
in charge Presidency Audit Branch.

Agreed.

189 .

1. The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips.

2. The Assistant Accountant General need not, of course, count the vouchers before signing the slips, nor is it absolutely necessary for him to await the return of one such slip before forwarding another packet of vouchers.

3. The vouchers, if numerous, are transferred in parcels at intervals, in order that the check list described in Article 1035 may be written up more promptly.

Schedule of Cheques Paid.

1032. The Bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and the amount of each ; and the whole amount of this schedule will be shown in the daily Bank sheet (Chapter 51) as a single item " Pre-audit Cheques paid."

Outstanding Cheques.

1033. The paid cheques returned daily by the Bank should be taken up with, and ticked off in, the cheque register (Form 138), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled daily. The balance for the last day of the month should be agreed with the ledger balance and the agreement certified to by the Superintendent, Book Department.

1. If any cheque appears to be unduly long outstanding, enquiries regarding it should be made of the holder; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheque in the outstanding list will sufficiently indicate any such exceptional cases.

2. The most convenient form of the daily schedule will probably be that of a book, as the maintenance of an outstanding list of cheques renders it unnecessary to record the details of the cheques paid.

Accountant General's Check Register.

1034. A register in the following form will be maintained by the Accountant General, the daily comparison being made by himself :—

(1) Date, (2) Amount of pre-audit payments, (3) Amount of cheques paid, (4) Balance of cheques outstanding.

Column (2) will be filled up from the daily slips mentioned in Article 1031, column (3) from the Bank's daily schedule ; column (4) will be calculated by adding column (4) of the previous day to column (2) of the day under examination, and subtracting therefrom column (3) of the latter day. The Accountant General will initial the outstanding list prepared under Article 1033 after comparing it with column (4).

1. The Accountant General should take care that the figures are brought together for comparison, exactly after the manner indicated, as this register is the only check against the payment of forged cheques or against payments being made without a cheque being issued.

Chapter 50.—Presidency Abstract.

Receipt of Vouchers . .	1035	Abstract of Major head Totals	1039
Classified Abstract. . .	1037	Monthly Closing . . .	1040
Register of Deductions .	1038		

Receipt of Vouchers.

1035. On receipt in the account section of the vouchers with the covering slips or memos. (Article 1031), no time should be lost in checking the total of the payments. This can be most conveniently and expeditiously done, for record and future reference, by entering the net amounts of the several vouchers as they are received in a printed form of list (Form 140), the vouchers paid by cheque and those paid in cash being entered on separate parts, and the total amounts brought together at the close of the day. When found correct, the slips should be signed as "Agreed" by a responsible officer and returned to the Presidency audit branch as an acknowledgment for the vouchers made over.

1036. By the Bengal Office the India vouchers are made over to the Comptroller, India Treasuries, who deals with them in accordance with the rules in this Chapter. The net amount is debited to India in the Bengal Accounts. (See Article 1022.)

Classified Abstract.

1037. As soon as the examination of a day's payments is completed, the vouchers will be sorted according to budget heads for entry in the classified abstract (Form 141), in which a separate column will be assigned for each day's transactions, as also a column for the monthly total against each head. If on any day the vouchers under any detailed head be very numerous, they may be detailed at foot of the classified abstract or even in a separate schedule, if necessary, and the total only posted against the head in the body of the classified abstract. The gross amounts of the vouchers will be posted, and the postings and totals will be carefully checked by a second clerk.

Register of Deductions.

1038. After the classified abstract is posted, the bundles of vouchers should be transferred to a clerk, who should from them post the register of deductions (Form 142); he should enter the name of every person from whose pay any Fund subscription is deducted or a recovery made on any account requiring formal adjustment in account, *e.g.*, recovery of advances, and in the proper column, the amount deducted, in order that the lists sent to the Secretaries of the several Funds may be extracted without further trouble. Each column will be totalled daily in red ink, and the daily total of all the columns carried into the last column. The progressive total of each column

should be carried forward to the end of the month. Deductions on account of Income Tax may be entered in a separate schedule, in which daily and forward totals will be similarly made.

Daily Abstract of Major Head Totals.

1039. When the whole of the vouchers of a day's payments have been posted in the classified abstract, the totals of the major heads should be made in red ink and carried into the abstract of major head totals (Form 143). This abstract may conveniently be added at the end of the classified abstract. Each of the columns of this abstract should be appropriated to the transactions of a separate day, and the total of a column will, therefore, represent the aggregate of the day's payments and should be agreed with the total of the rough list of vouchers (Form 140), by deducting at foot the day's total of the deductions as per separate register (Article 1038).

Monthly Closing.

1040. At the end of a month all the columns of the classified abstract and the registers of deductions should be carefully totalled, and the monthly totals of the various classes of deductions taken from the latter posted under the appropriate heads in the receipt portion of the classified abstract. To the receipt side must also be added the amount of pre-audit cheques issued. When this is done the grand total of the receipts will be equal to the grand total of the payments, and the classified abstract thus completed and proved will be made over to the Compilation Department for posting into the detail books.

1. The Comptroller, India Treasuries, who does not issue cheques himself, takes the total amount of cheques issued on his behalf by the Accountant General, Bengal, as advised in the daily slips, to the credit of a suspense head called "Pre-audit Payments Suspense."

Chapter 51.—Bank Sheet.

Bank Account . . .	1041	Monthly Abstract . .	1045
Daily Sheet	1043	Completion of Abstract .	1046
Audit	1044		

Bank Account.

1041. The receipts of Government which are paid into the Presidency Banks, and the payments on Government account, including payments on account of pre-audit cheques, are taken to the general account of Government at the Presidency Bank, which is operated upon under the orders of the Accountant General.

1042. The Accountant General should see that on all printed and manuscript forms or documents used in connection with Government business at the Presidency Banks of Bengal, Madras, and Bombay, or their branches transacting such business, the words "General Treasury" or "Her Majesty's Treasury" are never used, as those words do not correctly represent the relation of Government to the Presidency Banks. Any other erroneous expressions, which misrepresent that relation, should be carefully avoided by the civil account department, by all officers of Government, and by the Banks themselves.

Daily Sheet.

1043. From the Bank is received each day—

(1) The pass-book showing the totals of the daily receipts and payments, which should be returned to the Bank, with the Accountant General's initials, after verification against the following account, ~~and transcription in the office copy~~.

(2) An account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in the classification adopted in the Government accounts.

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the account office (*e.g.*, Accountant General's cheques, bills, military receipts, interest payments, etc.).

(4) Vouchers supporting the receipts and payments.

(5) A balance statement, showing separately that part of the balance of the Government account which the Bank claims to hold in a form not immediately disposable (foreign circle notes, small coins, etc.). On this statement it is convenient to add a memorandum of large items of liability, such as Secretary of State's bills, etc.

1. Regarding foreign notes excluded from the balance, see Article 616, note 1.

2. The Bank is entitled by its contract to charge interest if the balance falls below a fixed amount.

Page 448, Article 1043(1)—

Omit the words "and transcription in the office copy" from the last two lines.

(*2nd List, 27-9-94.*)

Audit.

1044. The vouchers and schedules should be dealt with, and the payments audited, in the same way as if they had come with a treasury account, and an objection book must be kept in which to enter payments and receipts classified as advances recoverable, or placed under suspense. The other two heads of the objection book will very rarely be used.

Monthly Abstract.

1045. The items in the account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a classified abstract for the month.

Completion of Abstract.

1046. The general statement of account will be posted in its proper columns (Article 1015). The balance should be taken from the Bank sheet or the Bank's balance report.

1047. The office memorandum showing by whom abstracted, by whom examined, etc., will be duly filled in, as also the schedules of advances recoverable, suspense account, and permanent advances (Article 1004, clauses 2 and 5).

1048. The monthly abstract, thus completed, will be handed over to the Compilation Department.

Chapter 52.—Departmental Cash Accounts.

Cash Accounts . . . . 1049 | Balances 1051
Small Coin Depôts 1052

Cash Accounts.

1049. Besides the treasury accounts, the bank sheet, and the account of presidency payments, other accounts are received from officers or departments in direct account with the Accountant General, such as opium agents and collectors of customs or stamp revenue, small coin depôts, and sub-depôts. These accounts should, as far as possible, be dealt with in the same way as treasury accounts, the receipts and payments being passed through the same form of audit, and the classified abstract prepared in similar (but much shortened) form.

1050. The procedure as regards objection book and adjustment register will also be the same as applies to treasury accounts, and the general statement of account will be entered in the classified abstract in the following form, the receipts being always equal to the payments :—

Month.	Receipts as per classified abstract.			Payments as per classified abstract.			Difference in balance.												Initials.
							Opening balance.			Closing balance.			Decrease.			Increase.			
	₹	a.	p.	₹	a.	p.	₹	a.	p.	₹	a.	p.	₹	a.	p.	₹	a.	p.	

1. Rules have already been prescribed for the watching of remittances between these departments and the treasuries (see Chapter 43).

Balances.

1051. The balances of departmental accounts are not to be shewn as cash balance, but an entry will be made upon the receipt side of "Balance diminished, ₹00," or upon the charge side of "Balance increased, ₹00," so that the total of the receipt side may be equal to the total of the charge side. These figures will be credited or debited under the debt head of "Departmental Balances," except in the case of small coin depôt balances which should go to "Small coin depôt balances." The calculation of "Balance diminished" or "Balance increased" will be recorded upon the account itself.

Small Coin Depôts.

1052. The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general classified abstract of the depôts in his Province in Form 144, and should include in his monthly Cash Balance Report a memorandum showing the balances of the several kinds of small silver and copper coin in each depôt or sub-depôt. The accounts will be posted under the following heads:—

Small Coin Depôt Remittances.—(Coins remitted within the same Province.)

Mint Remittances.—(Coins remitted to or from Mints; this head will appear on the India and Bombay accounts only.)

Foreign Remittances.—(Coins remitted to or from another Province.)

Small Coin Depôt Balances.—Small silver coin balance decreased or increased. Copper coin balance decreased or increased.

Chapter 53.—Statement of Disbursers' Accounts.

Posting the Statement—
Treasury and Departmental Accounts 1053
Local Remittances in Transit . 1055
Completion in Book Department . 1056
Posting the Statement—*contd.*
Exchange Account Abstract . . 1057
Transfers 1058
Check of Totals 1060

Posting the Statement.

Treasury and Departmental Accounts.

1053. The last stage, before handing over a classified abstract to the Compilation Department, is the posting of the balances and totals in the statement of disbursers' accounts. The form of the statement is Form 145, and each examiner, as he completes his abstract, will post in it the entries relating to the abstract, the figures being taken from the general statement of account (Article 1015).

1. It may be convenient to note the several cases in which the examiners combine, each making his own entries, to form a single statement—

(1) The remittance register, Article 909.
(2) The register of permanent advances, Article 924.
(3) The broadsheet of advances recoverable, Article 995.
(4) The broadsheet of suspense account, Article 995.
(5) The statement of disbursers' accounts.
(6) The broadsheet of municipal funds, Article 1379.

The broadsheet of pension contributions (Article 936), that of special recoveries (Article 941), and that of special loans (Article 1403) also contain postings gathered from the various district abstracts.

1054. These entries may conveniently be made in the same order as is observed in the cash balance report, namely, the Presidency Bank account will come first, and after that the district and departmental accounts in detail; but, as the departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal.

Local Remittances in Transit.

1055. Next in order to the departmental accounts, comes the head "Local remittances in transit," which being a sub-head of "V. Cash Balance," takes the position of a disburser or officer holding a portion of the Government balances. Its opening balance is the amount of local remittances in transit at the beginning of the month, and its closing balance that outstanding at the end of it; and these amounts taken from the check register of remittances (Form 119) should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the detail books as receipts and disbursements, respectively, under the head "Cash remittances between treasuries").

Completion in Book Department.

1056. In order to effect an agreement with the consolidated abstract, the

statement of disbursers' accounts must be completed in the Book Department by entry in it of the amounts which pass into the accounts through the exchange account abstract and transfers.

Exchange Account Abstract.

1057. Next below the amounts mentioned above, the totals of the items entering the accounts through the exchange account abstract (Article 1151) should be entered.

Transfers.

1058. An abstract, in the following form, of the entries in the transfer abstract (Article 1092) must be drawn up at foot of that document :—

Debits.						Nature of heads.	Credits.					
A. Deductions from Receipts.			B. Additions to Disbur-ements.				C. Additions to Receipts.			D. Deductions from Disbursements.		
R	*a.*	*p.*	*R*	*a.*	*p.*		*R*	*a.*	*p.*	*R*	*a.*	*p.*
323	0	0	...	...	...	Revenue heads . .	134	0	0	...	...	...
...	...	...	1,247	0	0	Service charges . .	...	...	...	721	0	0
...	...	...	1,117	0	0	Debt and other heads .	1,832	0	0	...	...	...
323	0	0	2,364	0	0	Total .	1,966	0	0	721	0	0
			2,687	0	0	Total Debits and Credits .				2,687	0	0

	R
Column C diminished by Column A	1,643
Column B diminished by Column D	1,643

1. The figures are inserted to show how the calculations are made. Those in the first three lines are taken, by totalling, from the transfer abstract; the fifth line is found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the transfer abstract; the figures in the sixth and seventh lines are brought out, by subtraction, from the fourth.

2. If there are any transfers of the kind mentioned in the note under Article 1084 (*deduct* transfers under a remittance head), the figures involved must be taken in columns A and D in the third line of this abstract.

1059. The figures in the last two lines (which will always be equal) will then be posted in the statement of disbursers' accounts against the head "Transfers."

Check of Totals.

1060. The form thus prepared brings together the aggregates of the month's receipts and payments with the opening and closing balances of all accounting officers, and so furnishes an effective check on the entries made in the detail books, and the totals of the consolidated abstract. The latter show the amounts received and paid *on* all *accounts*; the statement of disbursers' accounts, the amounts received and paid *by* all *accountants*. The grand totals of receipts and payments in both should therefore be equal.

Chapter 54.—Consolidation of Accounts.

Detail-Book—
Posting 1061
Checking 1062
Closing the Detail-Book . . 1064
Consolidated Abstract—
Form and method of posting . . 1065
Closing the Abstract . . . 1067
Despatch 1068
March Accounts . . . 1069
Subsequent Entries . . 1072
Prohibition of Alterations . 1074
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Detail-Book.

Posting.

1061. The detail-book is arranged in vertical columns, of which the first two columns on each folio or page show the period of account and the name of the district (or other) abstract, and the remaining columns the entries which appear in that abstract under each detailed head of account. The detail-books will be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, each set or sets of detailed heads should be repeated on consecutive pages as often as may be necessary for recording the transactions of the whole year from April to March (final), and any additions or deductions consequent on journal entries. The detail-books will thus show, in detail of Presidency Bank, Treasury and Departmental Accounts, the amounts received and paid throughout the province under the several sections of each budget head, as well as all transactions under the various remittance and debt heads.

1. Thus, for instance, as regards "3—Land Revenue," the heads to be opened on the folios of the detail-books will be all the minor heads subordinate to it, or as many of them as may be required in each province. Under each of these heads the detailed heads provided in the budget, and reproduced in the classified abstracts, must appear, each in a separate column, such as salaries of Collectors, etc.

2. The heads in the detail-book should follow the same order as those in the Classified Abstract, in order that the entries may be proved against each other; see Article 1005.

3. If a single page does not afford space for all the columns required to be opened under a minor head, a two-page opening should be assigned to it, or, if necessary, even two successive ones, a cross total being made in the first against each district and carried forward into the second.

4. The detail-books should be bound up, at all events, at the end of the year, if they are not bound before being brought into use; sufficient sections, containing the pages assigned for the whole year to one or more major heads, should be securely stitched in covers of stout paper, labelled clearly on the outside. In the case of debt and remittance heads, where there is nothing in the headings to distinguish the receipt from the payment side, the word 'Receipts' or 'Payments,' as the case may be, should be written conspicuously at the top of each page.

Checking.

1062. When the postings under each head have been completed, the detailed items should be independently cast up across the page to the total column of the detail-book, without reference to the total already made in the Classified Abstract.

1063. The postings in the detail-books should be independently checked with the entries in the Classified Abstracts, that is, both the postings of the detailed heads and the totals made under the last rule for minor heads. The person who checks the postings is required to put his initials on the face of the Classified Abstract; and, if all the entries of a month on one page of the detail-book are posted by one man, and checked by one man, the poster and the checker severally may, with advantage, put their initials at foot of the page.

1 Before closing the detail-book, the Superintendent must carefully examine whether the entries under the adjusting heads (Chapter 66) precisely correspond, as no differences under these heads can be permitted to enter the Consolidated Abstract of the Province.

Closing the Detail-Book.

1064. When the grand total of *cash* transactions under each head has been made in the detail-book, then from the Abstract of Transfer Entries (see next Chapter) will be posted for addition or deduction, as the case may be, under the various heads concerned, the outcome of all office adjustments, so that the detail-books will include monthly all transactions of whatever nature connected with receipts and payments that will eventually appear on the General Books. The closing entries of each month will thus be—

Total of cash transactions .	
Exchange Account Abstract	
Transfer entries. *Add*	
Deduct	
Grand Total .	
Add payments (or receipts) in previous months	
Progressive total from 1st April	

Consolidated Abstract.

Form and method of Posting.

1065. (*a*) The next process is the preparation of the Consolidated Abstract

of receipts and disbursements, of which a skeleton form is subjoined. It should be printed on medium-size paper (17½ inches by 11 inches)—

Heads of Disbursements.	Current Month.			1st April to date—Months.		Budget Grant.
	Detailed Entries.	Imperial and Provincial Minor Heads.	Local Minor Heads.	Imperial and Provincial Minor Heads.	Local Minor Heads.	
Brought forward—						
Major head totals .	...	67,240	32,150			
Detailed and minor head totals . . .	234	120	200			
Postage charges .	21					
Telegrams . . .	15	273				
Jail Manufactures—						
Establishment . .	500					
Purchase of raw materials . . .	1,000					
Miscellaneous . .	520					
		2,020	...			
TOTAL 19B.—LAW AND JUSTICE—JAILS.		2,413	200			
20.—POLICE.		2,613				
Superintendence.						
Inspector-General .	2,500					
Carried forward—						
Detailed and minor head totals . . .	2,500	...	...			
Major head totals .	..	69,653	32,350			

1. The figures are inserted to show the manner of carrying forward the totals, the major head totals being always posted in red ink in the minor head columns. Under debt and remittance heads the form should be ruled so as to give one column for any details below ledger head, a second for the totals of ledger heads, and a third for the total of each group of ledger heads.

2. The column of grants must show the figures of the accepted budget estimate against each major and minor head, those of the major heads being entered in *red ink*.

(*b*) The heads in the consolidated abstract must be arranged in the exact order shown in Appendix P, without reference to their distribution between imperial, provincial, and local. That distribution will, however, be shown by posting the totals of the minor heads in two separate columns, namely, those of imperial and provincial minor heads in one column, and those of local minor heads by themselves in another. This change of arrangement should be carefully effected in posting from the detail-book into the Consolidated Abstract.

(*c*) Every head for which a column is provided in the detail-book must also appear in the Consolidated Abstract, and against it will be entered the total of the month's entries, as there recorded. The totals of major heads will here be brought out for the first time. Progressive totals of major and minor heads will be shown every month, those of detailed heads only for the months of November, March preliminary, and March final.

1066. As the transfers of each month are posted in the detail-books without reference to the amount of the month's transactions under the detailed heads concerned, the result may be a *minus* entry, which will pass in red ink into the consolidated abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Journal and Ledger.

1. The old procedure, whereby *minus* entries against minor heads used to be posted as *plus* entries on the opposite side of the account, has been discontinued with effect from the accounts of April 1892

Closing the Abstract.

1067. The totals of the receipts and payments will then be checked against the statement of disbursers' accounts (see Article 1060); and the general statement of account will be drawn up on the back of the disbursement section of the Consolidated Abstract as follows:—

Opening balance—								
Cash in treasuries				0	0	0		
„ „ transit				0	0	0		
							0	0	0
Receipts of the month as detailed within . .							0	0	0
			TOTAL .				0	0	0
Charges of the month as detailed within . .							0	0	0
			BALANCE .				0	0	0
Detail of Balance—								
Cash in treasuries				0	0	0		
„ „ transit as per check-register of Local remittances . . .				0	0	0		
							0	0	0

1. Any difference between the account balance shown in this abstract and the grand total of the provincial cash balance report should be explained in a note.

Despatch.

1068. The abstracts for November, March preliminary, and March final only need be despatched to the Comptroller General, the due dates of despatch being 31st December, 10th May and 10th August, respectively. The abstract for other months must be completed punctually on or before the last day of the next month, and kept in the office; but it must be borne in mind that the abstracts are not on any account to be regarded as mere office drafts or compilations, as, for every month, they must be carefully drawn out, checked and signed, in exactly the same way as if they were sent on to the Central Office; and to prevent any oversight in this matter, a monthly certificate in

the form prescribed in Article 1075 should be submitted to the Comptroller General.

1. The Government of India, when demanding such punctuality, presupposed the punctual submission of all Treasury Accounts, and provided for the issue by Local Governments of stringent orders on the subject. The Accountant General should, therefore, bring to the notice of the Local Government any instances in which his work is impeded by a want of attention to these orders.

2. If by reason of the distance of a Treasury, or difficulty of communication, or other cause, its accounts for any month be received so late that they cannot be included in the Consolidated Account without greatly delaying it, they should be kept back, note being made of the omitted accounts below the statement of account. When they are posted in the detail-book and the statement of disbursers' accounts of the next month, note should be made against the entries that they refer to the month of ———; on no account may the figures of the two months be combined into a single set of entries, either in the detail-book or in the statement of disbursers' accounts.

March Accounts.

1069. The abstract for March, as first made up for despatch on 10th May, is only a preliminary account, as the books remain open for adjustments and transfers until the 31st July; and on the 10th August a final account must be despatched. The preliminary account must be sent to the Comptroller General only, but of the final account a copy must also be sent to the Finance Secretary to the Government of India. Both in the preliminary and in the final account the year's total for each detailed head must be given. The final March account of the Comptroller, India Treasuries, should be despatched on the 1st of September.

1070. The books of the Military, the Marine, the Public Works, the Telegraph, and the Post Office Departments should be closed on the 15th July, by which date the Examiners of Public Works Accounts should have completely reconciled their accounts with those of the Civil Accountants General.

1071. On the 15th July all Public Works Examiners should report to their Accountant General whether they have sent in their final accounts; and all other non-Civil account officers should send a similar report to the Comptroller General. On the 10th August each Civil Accountant General will report to the Comptroller General whether he has sent in his final account. If the account is not ready, the report should state exactly on what date it is believed that it will be ready.

Subsequent Entries.

1072. As the final accounts may be corrected by subsequent entries, their despatch should not be delayed merely by reason of their not being absolutely complete.

The adjustment of charges for Revenue Survey conducted by parties of the Survey of India (see Article 1163) should be left to be made under the orders of the Central Office.

1073. Correcting or additional entries made after the despatch of the final March account should be communicated to the Comptroller General on the 10th of September; if any are made after that date, they should be reported monthly on the 10th October, 10th November, and 15th December, after which no such entries can be made. In the case of the Public Works Depart-

Page 458, Article 1072—

Add to first clause "but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch".

(6th List, 20-3-96.)

Page 459.—Insert a new clause to Article 1073—

When communicating to Local Governments the corrections due to journal entries, a progressive account incorporating these entries should also be furnished.

(6th List, 20-3-96.)

ment, the entries made by Examiners should be forwarded through the Accountant General, Public Works Department, so that the latter may despatch them to the Comptroller General not later than the above mentioned dates. In the event of the corrections affecting an account-current head, the officer must obtain the assent of the other officer, and certify in the copy of the correction entry sent to the Comptroller General that he has obtained it. All correcting or additional entries should be recorded by the despatching officer in a single statement, in which he should also include the entries made under instructions from the Central Office.

1 For the preliminary account of March, the detail-books will be dealt with as though no later accounts were submitted; an abstract of transfer entries will be prepared and the detail-book entries completed in ink, but afterwards below the progressive total will be ruled lines for the exhibition of the effect of later adjustments for the final account of March (to be taken from an abstract of the later transfers), and correct totals for the month and for the year will be made below; subsequent or journal entries should be posted as *plus* or *minus* in red ink.

2 When the non-receipt of Public Works or Forest Accounts, or those of distant Treasuries, is likely to cause serious difference between the preliminary and the final account, the fact should be noted on the abstract sent to the Comptroller General with a rough estimate of the total amounts of receipts and charges so excluded.

Prohibition of Alterations.

1074. (*a*) No alteration can be made in the detail-books or abstract of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one detailed column to another under the same head, or from one head to another, the necessary corrections should be made by a formal transfer entry (see Chapter 55).

(*b*) But if the amount involved does not exceed one rupee, and affects only revenue or service heads and does not affect Incorporated Local Funds, no formal transfer is necessary, and it is sufficient simply to make a note of the error against the original entry.

(*c*) If any error be detected after submission of the final account for March, it can only be adjusted by a journal entry, a copy of which should be submitted to the Comptroller General in the usual course for approval.

Civil Account.

1075. On completion of the Consolidated Abstract, an account, in a form supplied by the Comptroller General, should be compiled from it and forwarded to the Comptroller General on the following day, *i.e.*, on the 1st of the second month. On the back of this form a certificate is attached, to the effect that the Consolidated Abstract for the month has been completed and signed; and care should be taken that this is actually the case before the certificate is signed. Every care must be taken to make the account correct, both in respect of the current and of the progressive figures, as the figures are printed in the Central Office and become the standard of reference for information as to the accounts. The Accountant General should also personally examine the figures before sending them on, as peculiarities in them may easily draw his attention to errors that may have occurred in the compilation of the account.

Finance and Revenue Accounts.

1076. The statements submitted to Parliament in the finance and revenue accounts are, as far as possible, compiled in the central office from the final accounts of March; but further details are in some cases necessary, and the statements containing them must be submitted by the Local Account Officers so as to reach Calcutta not later than the 1st September: any difference between the figures of these statements and those of the final account should be very clearly explained. These statements are detailed below:—

(*1*) *Succession to Native States.*

Statements of fees paid on adoption or succession to Native States. The form is—

Name of State or Chief	Last received.		18 -18 .
	Year.	Amount.	

(*2*) *Provincial Rates.*

A statement distributing the total credits under this head in the final consolidated abstract for March should be furnished in detail of the heads specified in account No. 18 of the Finance and Revenue Accounts.

(*3*) *Customs Revenue and Charges.*

The information for this statement must be obtained from the customs authorities, as it will be given in detail of ports; the receipts will show the gross realizations, the refunds and drawbacks and the net receipts on each class of articles, and also the miscellaneous receipts in each port of the province; and the totals must be checked before the statement is passed on. The charges for sea customs will be in detail of ports under the recognized detailed heads, but a foot-note should explain any exceptional charge. Land customs receipts and charges will be detailed at foot of the same statement.

(*4*) *Salt Revenue and Charges.*

In addition to the details given in the final accounts of March, a store statement is required, which shows the quantity in store at the beginning of the year, the quantity obtained by manufacture, excavation, or purchase

during the year, deducts from the total the quantity removed by purchasers, and likewise the ascertained loss by wastage, and closes with the balance in hand. In each case the value of the salt at the fixed Government price should be shown.

(5) *Mint Charges.*

Statement of Mint charges and working is required in the following form. The other necessary information can be gathered from the ordinary accounts:—

HER MAJESTY'S MINT AT (CALCUTTA OR BOMBAY).

Actuals, 18 -18 .

	R a p
Amount paid during 18 on account of pensions to Mint servants	
Value of stationery supplied to the Mint during the year from the Stationery Department	
Value of printing work executed for the Mint by Government Presses	
TOTAL .	

Amount coined during the year.	Number.	Value in Rupees.
Gold—		
Mohurs, &c.		
Silver—		
Rupees		
Half-rupees		
Quarter-rupees, etc.		
Copper—		
Double pice		
Pice, etc.		
TOTAL . .		

(6) *Marine Receipts and Charges.*

The required details of marine receipts can be collected from the accounts; but under Charges it is necessary to show separately those on account of the establishment of each vessel, and likewise those for any port which has not a port fund; the tonnage and horse power of each vessel should be stated.

(7) *Political Pensions.*

Under Territorial and Political Pensions, a statement of actual charges should be given in the same detail as is shown in the printed "Civil Estimates."

(8) Cash Balances.

The statement, which shows the distribution of cash balances on the 31st March, separates (1) those in the reserve treasuries, (2) those in the custody of presidency banks, (3) those in custody of its branches, and (4) those in district treasuries; the balance in each at the beginning of the year and at the close of the year is shown, and likewise the number of treasuries of each class.

(9) Secretary of State's Bills.

A statement is also required of the amount of Secretary of State's bills outstanding at the commencement of the year—amount drawn, amount discharged, and amount outstanding at the close of the year; the amount realized in sterling, and the amount drawn for in rupees should in each case be given.

Chapter 55.—Transfer Entries.

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Object of Transfer.

1077. Transfer entries, that is, entries intended to transfer an item from one head of account to another, are necessary—

(*a*) In order to correct an error of classification in the original accounts.

1. Sometimes it is more convenient to classify items wrongly at first and to make corrections by transfer entry, than to classify them rightly from the beginning; for example, when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to neglect the distribution in the Classified Abstracts, and to make it upon the totals of the Detail-Book.

(*b*) In order to adjust, by debit or credit to its proper head, an item outstanding under a debt head.

(*c*) In order to adjust inter-departmental and other transactions in which cash is not involved.

General Rules.

1078. On one of the sides of every transfer entry one ledger head only may be concerned, being debited for credit to sundry heads, or *vice versâ*; debits may not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry may not contain independent corrections of two ledger heads; it may not debit A by credit to B, and again C by credit to D.

In a transfer entry all particulars to explain both the nature of the adjustment and (if it is a corrective transfer) the grounds of the correction must be clearly stated.

1079. Unforeseen adjustments should always be made as soon as the necessity for them is discovered; while, of adjustments periodically recurring, a list should be kept in order to ensure that they are neither neglected nor postponed. These should, as a rule, be made monthly; where this is really inconvenient, they may be postponed till the close of the quarter, though this course is objectionable, and should never be adopted without good reason. It will be well to communicate with any local department in order to arrange for frequent adjustments during the year; and, if it be impossible before the close of the year to ascertain the exact amount of the transfer, it may be possible to make partial transfers at the close of each quarter.

1080. Annual transfers should, as a rule, be avoided. They are, however, allowed in the cases noted below :—

(*a*) On account of lapsed bills and lapsed deposits.

(*b*) On account of the Provincial portion of the charges for interest on Capital expenditure on Railways and Irrigation works.

(*c*) On account of the cost of Stamps and Stationery supplied from Central Stores to Provincial Governments.

(*d*) On account of interest on the Provincial Loan Account.

(*e*) On account of interest on Service Funds.

(*f*) On account of interest on Savings Bank Deposits, including deposits in Presidency Savings Banks, Post Office savings banks, Regimental savings banks, and State Railway provident institutions.

(*g*) On account of expenditure incurred in the Survey of India Department for Local Governments.

(*h*) On account of charges for Stationery supplied to and Printing done for the Postal and Telegraph Departments.

1. The items (b) and (c) are adjusted at the end of the year by debit to the Service Head and credit to Exchange Account with the Government of India, the figures for interest charges being communicated to the Civil Accountant General by the Examiner of Public Works Accounts concerned, and the information regarding Stamps and Stationery being furnished in annual statements (due on 30th June) by the Superintendent of Stamps and Stationery, by whom the stores were supplied.

Correction of Accounts.

1081. (*a*) If an item, which properly belongs to a revenue or service head, is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 1073, but, after the accounts are closed, no correction is admissible. This rule does not prohibit an increase of the Imperial share and decrease of the Provincial (or *vice versâ*) of Land Revenue, in adjustment of an erroneous distribution in a former year. If, however, the amount involved does not exceed one rupee, no formal transfer is necessary, it being sufficient simply to make a note of the error against the original entry.

(*b*) An error which affects a debt or remittance head must be corrected by transfer, however old and however small it is. If the accounts of the year in which the error took place are not closed, the correction is made by removing the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then there are the following cases:

(1) Item taken to one debt or remittance head instead of another,—the correction will be made by transferring it from the one to the other.

(2) Item credited to a debt or remittance head instead of to a revenue head, or debited to a debt or remittance head instead of to a service head, —the correction should be made by transferring it to the head under which it should originally have appeared.

(3) Item credited to a revenue head instead of to a debt or remittance head, —correction should be made by debiting refunds and crediting the proper head.

(4) Item debited to a service head instead of to a debt or remittance head,—correction should be made by debiting the proper head and crediting "Cash Recoveries," *vide* Article 991.

(*c*) Contributions between Imperial, Provincial, and Local will be adjusted by transfer in the manner explained in Article 1364.

1082. (*a*) When a transfer entry is made on account of an error under a revenue or service head, the auditor should enter the amount in the district Classi-

Page 464, Article 1081 (b) 4—

In line 3 for "Cash Recoveries" substitute "Recoveries of Service Payments", and for "991" substitute "992 A".

(4th List, 19-6-95.)

fied Abstract in red ink, with a *minus* sign in the column of the month in which the error occurred and against the particular item from which it is transferred, while he will enter the amount with a *plus* sign in the column of the account month in which the transfer is made, quoting the number of the entry in a note at foot of the page. If, however, the error occurred under a debt head, the transfer will be made by new entries in the month of correction, and need not be noted against the original entry. In the case of important transfers, too, it will be well to note in red ink, across the original entry in the detail-book, the month of its reversal, and across the correcting entry the month of the original one, in order to facilitate future estimates by making it easy to work out the true total to any month.

1. The Superintendent who passes a transfer entry is responsible either for seeing that the proper note is made, if the document on which it is to be made is within his charge, or for giving notice of the entry to the Superintendent in whose charge the document is.

(*b*) In like manner, when an adjusting transfer brings in an item on the authority of a departmental account or other original document, the number of the transfer entry should be noted across the item in that original document. If the item thus brought into the accounts is an item of revenue or expenditure of any particular district, it should be entered in the Classified Abstract by a *plus* or *minus* correction in red ink and a reference to the transfer entry.

1. This does not affect the necessity of also noting on an Exchange Account the month's account which contains the answering entry.

2. When statements of revenue or charge in district detail are communicated, month by month, to the revenue-controlling authority (Article 929), particulars of the correcting transfers made in the month's accounts should be given at foot.

3. When a transfer entry affects an item of receipt or expenditure of any particular district, a note to the effect that the necessary correction has been made in the district Classified Abstract should be given by the Superintendent of the Treasury Account Section, and the Superintendent, Book Section, should refuse to receive any entry affecting district figures from any section of the office without such note. The note should be printed on the transfer entry or transfer sheet, and should be struck out when not required.

Outline of Procedure.

1083. A correction by a transfer entry may be proposed by any section of the office, and should be accepted by the Superintendent of the Book Section, if full particulars are given and there is nothing unusual or objectionable in the entry; in any other case he should require the section proposing the transfer to supply defects, and, if necessary, to withdraw, or obtain the confirmation of a Gazetted Officer to, the proposed entry. But he should always refuse to receive vouchers or other documents in support of an entry; their proper place is with the record of the division which is responsible for the correction, and it will be difficult to bind up the transfer entries if mixed with other documents of various sizes and shapes.

1. Any delay by the Book Section in taking over or else rejecting such entries should be reported.

2. In some offices the transfer book is kept in the compilation section: in such cases the word *compilation* should be read for the word *Book* throughout this Chapter.

1084. (*a*) For deducing from the separate transfer entries of all sections the addition or deduction which should be posted in the detail-books, two plans have been sanctioned, which are described in full below (Articles 1087 and 1093). The final outcome of each plan is an abstract showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits being necessarily equal.

(*b*) In the case of revenue and service heads, it is the net outcome of the transfer entries against each, *i.e.*, the balance of the head's account in the transfer book ledger, which appears as a debit or credit in the abstract; but in the case of debt or remittance heads, the gross credit and the gross debit will both appear in the abstract,—the former in the receipt part, the latter in the disbursement part, as these heads have answering accounts on both sides.

(*c*) Although alternative plans of procedure have been sanctioned, the particular plan which has been adopted and is in force must be adhered to, and may not be altered without the permission of the Comptroller General.

1. When large transfers are made from one debt head to another in order to correct the original classification in the accounts, the correction should always, if possible, be made by a deduct entry against the original debit or credit so as to prevent exaggeration of the transactions in the accounts.

1085. A transfer entry number book is required to be kept up in each audit section for entry in brief but clear monthly detail of each transfer which affects district results. This book should comprise not only the entries originating in the audit sections, but those also which are framed elsewhere, and should be a complete permanent record in each audit section of the entire body of entries which flow into the accounts in district detail after the district abstracts have been closed. It should be certified by the Superintendent, Audit section, for each entry he frames, and by the Superintendent, Compilation section, for each entry he receives, and by Superintendents of other sections for the transfers they have proposed, and a column should be reserved for district auditor's certificate of note or posting of each entry on the face of the Classified district abstract. The Superintendent of each audit section will check the number book entries with the postings made on the Classified district abstract, and note the fact of check and agreement at foot of the number book, which will then be placed before the Gazetted Officer for monthly inspection.

Posting in Detail-Book.

1086. From the transfer abstract the figures will be posted in the corresponding columns of the detail-book, immediately under the total of cash transactions, see Article 1064. The debits to a service head of receipt, and credits to a service head of charge, will appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in the note under Article 1084) are entries of addition and will appear in the "add" line.

Detailed Procedure—First Plan.

Forms used.

1087. Under the first sanctioned plan of procedure, the forms to be prepared are—

1. Forms of separate entries (Form 146).
2. Index of transfer entries (Form 147).
3. Transfer book ledger (Form 148).
4. Abstract of transfer entries (Form 149).

At the commencement of the year a file book should also be prepared (into which to paste the entries), and some numbered pages of blank index forms inserted at the commencement.

1. If the first file becomes too large for convenient use, a second file book (with index) may be commenced from a convenient date, any blank space on the old index being cancelled by cross lines under the initials of the Superintendent; but, if possible, the two sections should be bound together at the end of the year, and the series of transfer numbers must be continuous for the year.

Separate Entries.

1088. As soon as any correction or adjustment becomes necessary, the officer who proposes it should fill up a separate entry (Form 146).

Index Register and Ledger.

1089. After procuring the signature of the Superintendent of the Book section, the clerk or messenger of the section which makes the transfer will hand the entry to the transfer-book-keeper, who, on the authority of that signature, will proceed to bring it on his index register (Form 147). He should first fill up number and date in the heading, and make the requisite entries in the index. The requisite ledger entries should then be made, and certified in the proper spaces of the entry, and thereafter the entry itself should be pasted, in continuation of those already received, in the file.

1. The section which makes the transfer is only cleared of its responsibility when it has obtained the receipt of the Book section on the Transfer entry number-book (Article 1085). The Book section should never, on any pretext, allow an entry, whether of its own or of another section, to leave its custody after numbering it in its own series; if it be necessary to notify any transfer to another section, the entry may be shown before it is numbered by the Book section, or may be notified by a copy of the entry.

2. The Superintendent of the Book section should examine the file daily, to see that no entries in the index are unsupported by their corresponding entry *pasted* in the file; and he should also keep up a constant comparison of the original entries with the transfer Book ledger, in order to prevent the clerk in charge from marking off an item which he has not posted.

1090. The transfer-book ledger (Form 148) should be bound at the commencement of the year, and the headings filled in. It will not be necessary to provide even for all minor heads; the book of the last year should be examined, and a page or more set apart in the current year's book for each minor head and for each detailed head under which transfers have been made in the past year; these should be all arranged, without gaps, in the order in which they appear in the Consolidated Abstract, and blank pages, numbered in continuation, should be provided, to which these accounts may be carried in case of need, and on which any new ones may be opened.

1. In the transfer-book-ledger the first column will show the month through the accounts of which the correction is passed, not the date of the transfer entry, for which the number entered in the next column provides sufficient identification: the column headed "district" provides for entry of the name of the district or the department in whose account the original error appeared, if it be thought desirable to record it with a view to future returns.

2. Omission of the column of "district" may give space for double columns; the bulk of the ledger may thus be reduced; but, though the two columns may be assigned to two detailed heads under the same minor head, it is not desirable to have two minor heads on the same page.

3. If the account of a head in the ledger fill the whole space provided for it, and be therefore carried to another page, the column headed *district* on the old page should be closed with the words "carried to page—," and, similarly, should be opened on the new with the words "brought from page—;" if a new account be opened, reference should be given to it by a note in the margin of the last preceding head, or by a slip grafted in. An index at the beginning of the ledger will thus be unnecessary.

Closing of Transfers.

1091. As soon as the last Classified Abstract for a month is received from the Treasury Account Department, the transfer-book must be closed, a line should be drawn across the index, and each account closed in the ledger.

Abstract.

1092. The abstract should then be prepared in Form 149 in which all the headings of receipts, and then all of charges, should appear in their serial order. After the two sides are separately totalled and found equal, and the abstract drawn up at foot as prescribed in Article 1058, the abstract should be laid before the Accountant General with the file of original entries (for reference in case of necessity); after being passed by him, it should be made over to the detail-book posters. After being posted and returned, it should be pasted in the file of transfer entries after the last entry which is included in it; a guide-mark pasted to its edge and bearing the name of the month will be found to facilitate future reference.

Detailed Procedure—Second Plan.

Forms used.

1093. Under the second plan of transfer only two forms are used—

(1) Sheets on which the transfers may be continuously posted. These sheets may, with advantage, be of the same size as the district Classified Abstracts, and should be of the same form as the journal having debtor and creditor columns with a space between for description of the several items.

(2) An abstract of transfers in the following form :—

Abstract of Transfers admitted in the account of the month of

Original.		Transfer Entry.			Detail-Book Post.	
Debit.	Credit.	Section letter.	No.	District.	Debit.	Credit.

As this abstract will be laid aside each month with the sheets of transfer entries, and at the end of the year bound up into one volume with them (Article 1100), it must be on paper of the same size: the royal paper generally used for Classified Abstracts, and therefore recommended for the sheets of entries, is broad enough for double columns. In the form prepared for each month's abstract a sufficient space should be left for each detailed head under which transfers are expected, and the space should be bounded above by the name of the head (written across the centre one of the three divisions), and below by a red ink line (across the same space).

Transfer Sections.

1094. The sheets should be made up in sections, of which two each month will be used by each division which proposes transfer entries,—the arrange-

ment being that entries will be made first in one of these sections, which will be passed on after a convenient interval, one day or one week as may be arranged, to the Book division for abstracting; and while the Book division is thus using the first section, the originating division will draw up its entries on the second section, which after a like interval will be passed on to the Book division in exchange for the first section, and so on alternately. Each section will bear a distinctive letter or mark (say A and B for one division, C and D for another, and so on) to be repeated conspicuously at the head of each page.

1095. In these sheets the entries should be continuously set forth; the heads affected by, and the circumstances explaining each, being fully stated. The entries in each of the two sections of each division should bear consecutive numbers, commencing anew each year. Each entry as it is made will be initialled by the Superintendent of the division which makes it, and in case of need by a Gazetted Officer, and a line should be drawn across the middle space after each entry.

1. The quotation of a transfer entry should be the distinctive letter of the section in which it is entered, and the number it bears in that section.

Transfer Abstract.

1096. When one of these sections is received in the Book section, the Superintendent should examine it, and either initial it as authority for the poster, or send it back to the division concerned, requiring it to amend or withdraw any entry, or to obtain the signature of a Gazetted Officer to the entry challenged. The poster on receiving the new section, initialled by his own Superintendent, will surrender the other, and proceed to post the entries, that is, the figures only and not the explanation, in the abstract. Each item, both debit and credit, in each entry should be separately posted in the debit or credit column to the left against the heads affected; note should be made against each item of the number of the entry in which it is included, and if it be desired, the district (or the departmental account) to which the entry pertains may be entered.

1. If the space provided for a head be insufficient, a note in the margin will carry the eye to the place where the entries are continued, which may, with convenience, be after all the usual heads; but a little foresight would avoid this necessity, and would be well expended. Similarly, if a transfer be made under a head not commonly affected, and therefore not prepared for, a note in the margin below the last preceding head will refer the detail-book poster to the place where it will be found.

1097. Immediately on the return of a section from the Book section, the Superintendent of the section which makes the transfer must examine each entry to see that the word *posted* is written across it with the initials of the poster, and that each of the items of which it is composed is marked off.

Closing the Abstract.

1098. The transfer book will ordinarily be closed as soon as the last Classified Abstract of the month is sent in, and then each Superintendent will total both sides of each of his sections, agree these totals, and sign each. The abstract will be closed by totalling, under each head, the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and service heads, and the totals (except as stated in the note under Article 1084) in the case of debt and remittance heads.

1099. The abstract will be proved by agreement between the totals of each pair of columns and agreement of the totals of the left-hand pair with the sum of the totals of the divisional sections. The abstract should then be laid before the Accountant General, for signature, with the transfer sections (for reference in case of necessity). When the abstract has been passed by the Accountant General, the detail books should be posted from the columns on the right, the poster ticking each entry as he posts it.

1100. At the end of the year the sections of each division will be brought together, and all will be bound in one volume, which will be closed by the abstracts arranged in order of the months.

Chapter 56.—Accounts with other Departments: General Rules.

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Explanations.

1101. An Account-current purports to be an extract from the books of the officer who despatches it, and to show the amounts he has passed to debit or credit of the other party to the account, with any necessary explanations of the credits, and with documents supporting the debits.

1102. These accounts are of two kinds—the first are Accounts-current with Foreign States, or other independent bodies, which are of the nature of advance accounts, and can be settled only by actual recovery of the net debit, or payment of the net credit. The second are those maintained with offices and departments whose accounts come within the same system of account: these are "Exchange" Accounts-current; in them no actual recovery is required, but the debit in A's account with B is, on the Central books, set against the credit in B's account with A, and the adjustment is complete to the extent to which the debits on one set of accounts correspond with the credits on the other.

1. As an Account-current is an extract from books which are only posted monthly, it is evident that an Account-current can only be sent monthly, and that supplementary statements of omitted credits or debits are impossible; any errors necessitate debits or credits to other heads, and so must be corrected in the accounts of other months. The account-current of March is an exception; here the preliminary account reports the effect of all transactions known up to the date of despatch of the preliminary Consolidated Abstract, whereas the final shows the effect of all which were afterwards brought into the same year's account, and especially includes the answers to the preliminary inward accounts.

2. The total credits and debits in an Account-current must correspond with the entries in the Consolidated Abstract and the Ledger. On no pretence whatever should any difference be allowed.

1103. The routine of an Exchange Account-current is as follows: A, in his accounts, debits a certain charge to "Account-current between A and B," and sends an extract from his accounts, including this charge to B; B, accepting the charge, debits it to its proper head by credit to "Account-current between A and B," and sends an account, including this credit, to A; no further entries in account are required to complete the transaction. But if A, after debiting B, discovers that the charge should be debited elsewhere, he will in his next account debit the proper account by credit to Account-current between A and B, thus cancelling the original debit raised by him. It may happen that B may credit

A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.

NOTE.—Net payments only should be entered in Exchange Accounts.

Definitions.

1104. An original entry is one in connection with which cash is either received or paid or for which a transfer adjustment is made on account of stores or labour supplied. A responding entry is a response to an original entry and may also be a write-back.

Restrictions.

1105. To lessen the number of entries in Exchange Accounts-current, it has been arranged that all Imperial and Provincial receipts shall be brought to account finally in the Province where they are paid into the Treasury, and that all Imperial and Provincial charges in the Civil Department shall ordinarily be so treated whenever the effect of their transfer through the Exchange Accounts would only be a transfer of the charges from one Province to another under the same major head. To avoid disturbance of the Estimates, however, transactions of unusual magnitude will be dealt with on their merits; thus, all Tour and other charges of His Excellency the Governor General, wherever they are incurred, are finally adjusted in the books of the Comptroller, India Treasuries, as the charges of the Yarkand mission were adjusted in those of the Accountant General, Punjab.

1. This rule does not apply to Upper Burma transactions.

2 Many charges, debitable to service heads, are adjusted in the books of the Comptroller, India Treasuries. (*See* Chapter 58.)

Inter-departmental Adjustments.

1106. The rules regulating the conditions under which one Department of the public service may charge another Department for services rendered or for articles supplied to it, are laid down in Articles 95 and 96.

1107. In cases of service rendered or stores supplied by one department to another for which adjustment in account is permitted, the supplying department should take credit in its accounts by debit to the department supplied. The debit should be at once accepted in the account of the latter and adjusted to its proper head of account.

1108. The adjustment of supplies by the Military and Public Works Departments will be made by the Civil Accountant General concerned, on receipt of the Exchange accounts from those departments for the month in which the transactions are recorded; similarly, the adjustment of supplies by the Mathematical Instrument and Survey Departments will be made by the account office concerned on receipt of the Exchange accounts from the Comptroller, India Treasuries, and the same procedure applies when stores or instruments are returned.

Responsibility for Adjustment.

1109. When a charge is paid in one Department, and passed on in Account-current to be adjusted in another, the paying department is responsible that it

obtains a voucher which is correct in point of form, and sets forth the charge with sufficient detail and clearness, and that the calculations in the bill are arithmetically correct. The adjusting department is responsible for auditing the charge as a sufficient and proper one with reference to the authority which sanctions it, but it is not necessary for it to arithmetically examine the vouchers.

1. In a few cases for convenience the audit of charges is effected by the department which does not adjust the charge.

1110. The adjusting department may not reject an item because the voucher is not in order, or even is altogether wanting; it should be accepted and adjusted, but placed under objection. The chief question for the Examiner is: Does the entry properly belong to the accounts of this office? and if, on the face of the account, he cannot say that the item is not adjustable in the books of his Province, he will accept it and adjust it against the proper service head; though, if it be imperfectly vouched or described, or seem rather to belong to another Province, he will enter it in the outgoing objection statement, as prescribed in Article 1153, or, if necessary, the disbursing officer may be addressed direct.

1111. If, as in the case of supplies received from another department, the admissibility of the item depends upon the authority possessed by the officer at whose instance the supplies have been received, the charge, though adjusted against its proper service head as one which has actually occurred, should be examined with reference to the authority or sanction required, and, if necessary, placed under objection in the same way as if the charge had been met by an actual payment by the officer concerned.

1. It is a matter of office arrangement whether the examination of the vouchers, so far as prescribed in the last two rules, should be carried out by the Account-current department, or whether such vouchers as are assignable to particular districts or other sections of audit should be transferred for disposal to the audit department. But in the latter case the individual responsibility, in the sense of Chapter 34, should be left with the Account-current department.

2. Charges on account of subscriptions to newspapers and periodicals supplied by the Superintendent of Stationery, Calcutta, are audited half-yearly on behalf of the Comptroller General under paragraph 3, clause VII of Financial Resolution No. 5967, dated 1st November 1888, of the Government of India. Debits on account of these charges should therefore be accepted without raising any questions of audit. All questions regarding irregularities in supply complained of by the officer supplied should be settled by direct correspondence between him and the Superintendent of Stationery.

List of Authorised Exchange Accounts.

1112. The following is a list of authorised Exchange Accounts-current:—

Each Civil Accountant General, with each other Civil Accountant General.
" " " " " Examiner, Public Works Accounts, according to list annexed to Chapter 60.
" " " " " each Controller of Military Accounts.
" " " " " Examiner of Telegraph Accounts.
" " " " " Comptroller, Post Office.
" " " " " Examiner of Marine Accounts, Bombay.
Each Controller of Military Accounts with each other Controller of Military Accounts.
Comptroller, Post Office, with Examiner of Telegraph Accounts.

Central Adjusting Account.

List of accounts.

1113. Exchange accounts between the departments noted below have been stopped with effect from the beginning of the year 1882-83, and all debits and

credits arising between them are now adjusted through the Central Adjusting Account. The Comptroller General watches the adjustment of the transactions under the head, and takes the necessary steps for the settlement of all outstandings under it.

Between Military and Public Works.
" " Post Office.
" " Telegraph.
" " Marine.

Between Public Works and Post Office.
" " and Marine.
" Marine and Post Office.
" " and Telegraph.
" Guaranteed Railways and Post Office.

Procedure of Original Officer.

1114. When an account officer finds in his accounts an item which he can dispose of only by passing it on to an account officer of a department with which he does not exchange accounts, he will debit or credit the amount to a special head called "Central Adjusting Account: Original items." He should enter the credits and debits in two distinct schedules (Form 150), numbering the items consecutively in one series, the credits of each month first and then the debits of that month in continuation, and send these schedules to the Comptroller General. He should at the same time send extracts (Form 151) from these schedules with the supporting vouchers and other documents direct to the officers concerned who have to respond to the credits and debits. The numbers of the items in the extracts should be the same as those entered against them in the schedules sent to the Comptroller General, and should not form a separate series for each officer. The totals of the original and responding credits and debits should be shown separately in the monthly accounts rendered by the officer, and care should be taken that the totals of the schedules sent to the Comptroller General correspond with the entries in the monthly accounts.

1. If an original entry requires to be written back, it must be done in communication with the responding officer.
2. No write-back can be made by a minus entry; it should appear as a responding item, full details of the original entry being given.

Procedure of Responding Officer.

1115. The responding officer should, on receipt of the extracts from the schedules of original items (Article 1114)—

(1) accept the debit or credit, and bring it upon his account by credit or debit to "Central Adjusting Account: Responding items;" or, not accepting it, should

(2) enter into a correspondence with the original officer, with a view to the settlement of it. In such a case within three months either—

(*a*) an agreement must be come to by accepting it after explanation, or by making the original officer write it back;

(*b*) or the matter must be referred to the Comptroller General for his decision as to which officer should adjust the item.

On no account should an item remain under objection for more than three months from the date of receipt of the extract from the schedule which included it.

1116. Each item should be disposed of as a whole, and may not be partly accepted and partly rejected. This is necessary to prevent confusion. Thus, if

Page 475, Article 1116—

Add a note—

When it becomes necessary to write-back an item already responded to, the Responding Officer should debit or credit the amount as an original item as if it were an entirely new item.

(3rd List, 20-3-95.)

as the result of correspondence, it is agreed that the responding officer shall accept part, and the original officer write back the rest, then the course to be followed is that the responding officer shall adjust the whole of the item, and re-debit or re-credit the balance to the original officer, in the same way as if it were an entirely new item. In this case a remark to the effect "agreed to in original officer's No. , dated ", should be entered in the schedule against the re-debit or re-credit.

1117. The responding officer will after the close of his accounts for a month enter all his responding credits and debits under "Central Adjusting Account" in two distinct schedules (Form 152), and send them to the Comptroller General together with his schedules of original items.

1. The greatest care is required in filling up the references to the original items in the responding schedules.

2. No amount should be credited in expectation of a debit being raised, *i.e.*, no credit should be given in anticipation of an original debit.

3. As an exception to the general rule, the response in the Bombay Military Accounts on account of payments into the Military chests at Mhow and Neemuch and to the Commissariat Department by the Postal Department, may be made prior to receipt of the schedule from the original officer.

Reference to Comptroller General.

1118. When a reference to the Comptroller General is necessary under Article 1115, the responding officer should send copies of the correspondence to the Comptroller General, who, after consideration of it, will pass an order, directing the acceptance of the item by the responding officer, or its write-back by the original officer.

1. In the case of the responding officer belonging to the Public Works Department, the correspondence should be sent through the Accountant General of that Department.

1119. It must be understood that an order under Article 1118 is to be carried out at once and without remonstrance. At the same time, such an order need not be regarded as closing the case; its purport is merely that, pending further correspondence which may be necessary to settle the case, the item is to be removed from the outstandings of the clearing account, and borne upon the account of one of the two officers concerned. An officer who objects to the mode of adjustment adopted can, after having made the adjustment, re-state his case, in order that it may be more fully considered. But it is best that an item should not remain altogether out of account, pending settlement of a doubt as to where it should be accounted for.

1120. Every endeavour should be made to complete the adjustment of the account before the closing of each year's books.

Due Date.

1121. The periods allowed for the completion and despatch of the Central Adjusting Accounts after close of the month to which they refer are as follows:—

Military Department	67 days.
Public Works Department	2 months.
Telegraph Department	~~50 days~~ 2 months.
Post Office	55 „

1122. Each officer should be careful to see that all his four schedules (two for original and two for responding items) for a particular month are sent to the Comptroller General together. If in any month any one or more of these schedules happen to be blank, the blank schedules must nevertheless be sent to assure the Comptroller General that there has been no omission.

Foreign Remittance Adjusting Account.

1123. An adjusting account has also been opened upon the Central books of the Comptroller General for the adjustment of cash remittances made by one Civil Accountant General to a Treasury which renders accounts to another Accountant General. Such items are not to be debited and credited through the ordinary Exchange Account Current, but are charged off finally under the head "Foreign Remittances" subordinate to "Remittances adjusted on the Central Books." (*See* Articles 1133 to 1135 and foot-note to the form.)

Accounts with Guaranteed Railways

Method of adjustment.

1124. The account of the receipts and payments of each Accountant General on account of Guaranteed Railways, and of the transfers between Guaranteed Railways and Public Works and Telegraph Departments, are also adjusted on the Central Books.

Cash Transactions.

1125. Application for funds required for Guaranteed Railways will be made to the responsible Accountant General by the Examiners of Guaranteed Railway Accounts in the manner prescribed in Chapter 60 for officers of the Public Works Department. Each application will be accompanied by a statement showing the state of the grants at the time the application is submitted after taking into account all known liabilities and assets.

1126. Only the cash receipts and payments of Guaranteed Railways occurring at Civil Treasuries under the contracts with the companies pass upon the Local Accounts. The receipts and payments will be dealt with as follows:—

(1) The Guaranteed Railways pay their earnings into the Government Treasuries and receive money for their expenditure as follows:—

Railway.	Responsible Accountant General.
Bombay, Baroda and Central India	Bombay . .
Great Indian Peninsula . .	Bombay . .
Madras	Madras . .

All these receipts and payments will be taken to a head called "Account between Civil and Guaranteed Railways" (with the name of the Railway added) upon the books of the Accountant General of the Province in which they are received or paid.

(2) The responsible Accountant General, at the end of the month, will prepare a statement in the following form, working up to the total of the "Account between Civil and Guaranteed Railways." The head "Surplus Profits Accounts" in the following form will include the gross charge, and not the actual net payment ordered in accordance with F. D. No 5879, dated 3rd November 1887.

Account with Guaranteed Railways, October 1890.

B. B. AND C. I. RAILWAY.

Receipts.		*Outgoings.*	
CAPITAL ACCOUNT.		CAPITAL ADVANCE ACCOUNT—	
CAPITAL ADVANCE ACCOUNT—		Paid on letters of-credit.	
Refunds.		REVENUE ADVANCE ACCOUNT—	
Sale-proceeds of Stores.		Paid on letters-of-credit.	
REVENUE ACCOUNT—		GUARANTEED INTEREST ACCOUNT—	
Gross Traffic Receipts.		Paid on account of half-year ended—	
REVENUE ADVANCE ACCOUNT—		SURPLUS PROFITS ACCOUNTS—	
Refunds.		Paid on account of half year ended—	
RAILWAY FUNDS—			
TOTAL.		TOTAL.	

(3) Schedules attached to the account will show in columns the dates and amounts of each chalan or voucher; and the account, after being countersigned by the Examiner of Railway Accounts as agreed with the Railway accounts, will be sent, with vouchers, to the Comptroller General, Railway Branch.

(4) This account will, upon the Accountant General's books, be closed to Government like other accounts-current; and the Accountant General will have no responsibility for its adjustment, beyond preparing the monthly statement, which shows the details of all the debits and credits of the month on account of each Railway, and agrees with the Railway books.

Transfer Transactions.

1127. The transfers between Guaranteed Railways and the Public Works Department (usually State Railways Branch), and between Guaranteed Railways and the Government Telegraph Department, will be adjusted on the P. W. books under the head "Account between Guaranteed Railways and Public Works Department," the details being communicated to the Comptroller General in monthly lists in the subjoined form prepared by the Public Works Examiners :—

No. of transfer certificate.	Name of State Railway, Public Works or other account concerned.	Name of Guaranteed Railway concerned.	Credits to Guaranteed Railway.	Debits to Guaranteed Railway.

1. The transactions affecting the several branches of the Public Works Accounts, *viz.*, State Railways Capital, State Railways Revenue, Buildings and Roads, Irrigation and Telegraph, should be arranged in distinct groups with a total for each, so as to agree with the monthly accounts rendered by the Accountant General, Public Works Department.

1128. The head "Account between Guaranteed Railways and Public Works Department" will be closed to Government on the books of the Public Works Department.

Final Exchange Account.

1129. Every effort should be made to clear the Exchange Account items within the year of account. The objection statements (Article 1153) must be despatched promptly after receipt of the preliminary account of March, and the objections must be promptly answered: any new items which may come to light should be made the subject of correspondence; but no Accountant General may make an adjusting entry on account of an item mentioned in correspondence, in anticipation of its appearance in an Exchange Account, unless the other officer states distinctly that it will appear in his account. The final Exchange Account need not detail the items of the preliminary account, but must open with its gross debit and gross credit.

1130. The preliminary March Accounts should be despatched on the same dates as are prescribed for other months, and the transactions should be completely adjusted by the 15th of July, on which date the Public Works Examiners should despatch their final March Accounts, without waiting for the receipt of any final March Account from any other officer; and the same rule will apply to the Controllers of Military Accounts, the Examiners of Marine and Telegraph Accounts, and the Comptroller, Post Office. The final accounts of these departmental officers with each other should include responding entries only, and no original entries, except with the consent of the other party to the account; but in their final Account with Civil Accountants General, original entries may, if necessary, be included. The final March Accounts of Civil Accountants General should be despatched on the 10th August, except in the case of India, which may despatch its Exchange Accounts on the 1st September, and these accounts, except those with India, should not include any but responding entries, or entries mutually agreed on.

1131. As Forest Debits for the month of March to the Public Works Department are not likely to come in time for the March Preliminary Account, the Examiner should be advised of them immediately upon receipt of the March Forest Account, and requested to respond *in his final* account of March.

Chapter 57.—Exchange Accounts.

Form of Account . . . 1133	Advance and Suspense Items 1155
Due Date 1138	Progress Register . . . 1156
Disposal of Account . . 1139	Classification of Civil Exchange Accts. . Annexure A.
Objections 1153	

1132. The instructions in this Chapter relate primarily to the procedure observed in the Civil Account Offices in respect to accounts exchanged with other Civil Accountants General; but they apply generally to the treatment of Exchange Accounts in other departments also.

Form of Account.

1133. An Exchange account contains two kinds of items, *viz.*—

1st—Transactions of which the officer receiving the account obtains information through another part of his accounts also, *e.g.*, a remittance of money by one accounting officer to a treasury subordinate to another; cheques drawn by Public Works and Military Departments on Civil treasuries; payments into treasuries by accounting officers of these departments. The special arrangements for "Foreign Remittances" have practically superseded heads I and II in accounts between Civil and Civil, except in the case of opium remittances. (See chapter 56, Art. 1123.)

2nd—Transactions of which the officer receiving the account gets no information except through it, and which he has, therefore, to deal with when he receives it, *e.g.*, payments and receipts by one Accountant General on account of another, which the latter must, on receipt of the Exchange Account, bring within his own accounts.

1134. A Civil Exchange Account, therefore, is classified under four chief heads (though heads I and II exist only in the case of Bengal and the North-Western Provinces for opium remittances) as follows (taking, by way of example, the account between Bengal and the North-Western Provinces):—

Of the first kind—REMITTANCES TO BENGAL FROM THE NORTH-WESTERN PROVINCES.

REMITTANCES TO THE NORTH-WESTERN PROVINCES FROM BENGAL.

Of the second kind—ITEMS ADJUSTABLE BY BENGAL.

ITEMS ADJUSTABLE BY THE NORTH-WESTERN PROVINCES.

For further classification, see the Annexure A.

1. The heading or name of each Exchange Account is fixed, and remains the same whether it appears on the books of one party to the account or on those of the other party; thus the account which is exchanged between the Comptroller, India Treasuries, and the Accountant General, Bombay, is called "Exchange Account between India and Bombay," and never "Exchange Account between Bombay and India": the India side is the first side of the account, and the Bombay side the second side.

1135. Every Exchange Account will be in the following form, and should

be printed on foolscap paper, the example taken being that of the outward account from the North-Western Provinces to Bengal:

Exchange Account between Bengal and the North-Western Provinces for the month of

North-Western Provinces side.	Receipts.	Outgoings.
Opening balance, reckoning from April 1st		
I.—Remittances* to Bengal from the North-Western Provinces (Schedules A and B)		
II.—Remittances* to the North-Western Provinces from Bengal		
III.—Items adjustable by Bengal (Schedules C and D)		
IV.—Items adjustable by the North-Western Provinces		
Balance carried forward to next account		
GRAND TOTAL		

* These heads are only for remittances to the Opium Department from the North-Western Provinces Treasuries.

1136. There will be four schedules attached to each Exchange Account, namely:—

A.—Schedule giving details of debits under head I or II (as the case may be), *viz.*, remittances to the officer receiving the account.

B.—Schedule of credits under ditto ditto (which would, for the most part, be writes-back of debits).

C.—Schedule of debits under head III or IV (as the case may be), items adjustable by the officer receiving the account.

D.—Schedule of credits under ditto ditto.

1. Head IV in this case contains the adjustments made by the North-Western Provinces of items which, in the first side of the account, namely, the inward account from Bengal, are entered under IV, Items adjustable by the North-Western Provinces; and as the Accountant General, North-Western Provinces, has the entire responsibility for adjustment (see beneath) there is no occasion for giving details.

2. Writes-back of debits or credits made in a former month under head III will of course be made under head III.

1137. The following form is prescribed for Schedules A, B, C, and D, the items being arranged under the classification set forth in the annexure:—

A.—Debits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces side, for the month of , under "Remittances to Bengal."

No. of Voucher.	REMITTED.		Amount.	NOTE OF POSTING IN REGISTER (ARTICLE 1142) OF RECEIVING OFFICE.	
	From	To		No. of credit against which it is posted.	Amount posted.

Page 481, Article 1138—

Insert after the first sentence—

Adjustments made after the despatch of the final accounts for March are communicated to the officers concerned by means of Supplementary Exchange Accounts. The last of these Supplementary Exchange Accounts should be despatched not later than the 10th of February.

(*11th List, 31-12-97.*)

B.—Credits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces side, for the month of under "Remittances to Bengal."

[Form similar to A.]

C.—Debits in Exchange Account between Bengal and the North-Western Provinces, North-Western Provinces side, for the month of to be adjusted by Bengal.

No. of Voucher or List.	Particulars.	Amount.	Memo. of Adjustment to be filled up in Receiving Office.	
			Month, and any other particulars.	Amount adjusted.

D.—Credits in Exchange Account between Bengal and the North-Western Provinces, N.-W. P. side, for the month of , to be adjusted by Bengal.

[Form similar to C.]

Due Date.

1138. The due date for the despatch of the Exchange Account with India is the last day of the next month, and of other Exchange Accounts, the 10th of the second month after the month for which the transactions are reported; but the final Exchange Account for March is due on 10th August, except in the case of India, which may despatch its Exchange Accounts on 1st September. Before despatch, the account should be examined by the Superintendent who must see that the figures answer to those in the books, that all necessary explanations are given, and that all documents are attached, or their absence explained and the necessary action taken.

1. The final accounts between the Post Office and the Telegraph Departments are due on the 15th July.

Disposal of Account.

1139. The officer who sends out the account has no responsibility whatever for the adjustment of heads I and III if his account is the second side, or heads II and IV if it is the first side. He must state the items correctly, and be prepared to give any required information regarding them; but he need not in any way watch for the adjustment, or note the particulars of the adjustment, when reported, against his original entry.

1140. The whole responsibility for the adjustment therefore of each head rests entirely with one of the two officers who are parties to the account: if he finds any item which, in the case of head I or II, he cannot trace, or, in the case of head III or IV, he is not prepared to accept and respond to, he must induce the other Accountant General to write back the original credit or debit.

If the matter cannot be settled by correspondence, a reference should be made to the Comptroller General; but until the item is adjusted by the receiving Accountant General, or written back under the same head by the original Accountant General, the receiving officer remains responsible for the outstanding.

1141. Items shown under "Remittances to" and "Items adjustable by" other Provinces and Departments, should not be written back without the previous consent of the Province or Department concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry.

1142. In the case of items under head I or II, the credits will usually be known, before the debits appear in the Exchange Account. To watch the adjustment, therefore, the credits in each outward account will be posted in a register in the following form:—

Serial No. of Remittance.	From	To	Amount.			Particulars of corresponding items in inward account.			
						Month.	Amount.		
			₹	a.	p.		₹	a.	p.

Page 483—

Article 1145.—After column "Amount of each item" insert a new column "Income Tax, Fund and other deductions".

Article 1148 (1).—Add the words "after allowing for deductions on account of Income Tax, Fund and other recoveries".

(6th List, 20-3-96.)

1143. The serial numbers in this register should run on from month to month, and a sufficient space be given to each item to note several successive adjustments or quotations of correspondence.

1144. The Superintendent must initial every entry posted from the outward account, and see that the corresponding entries from the inward accounts are also posted into the register. Any difference in remittance should be duly noticed.

1145. In the case of items under head III or IV, the items of the inward account will be posted, in consecutive order, in two adjustment registers, for credits and debits respectively, in the following form :—

Inward Adjustment Register of for . *Credits.* / *Debits.*

Serial No. of item.	No. of Voucher or List.	Amount of each item.				Adjusted.		Balance.		Examiner's initials.
						Major, Minor and detailed head.	Amount.	As per objection book "Items rejected."	Omitted, being responding items and Public Works memo entries.	
	Total.									

1146. This register is to be posted as soon as the inward account is received, but if the response to any item has already appeared in the outward account, the inward credit or debit should be shown in red ink in the second column of "Balance."

1147. The entries will be initialled by the Examiner after the vouchers or lists which require examination or audit or comparison have been finally disposed of, or the amounts entered in the objection book.

1148. Before passing the adjustment registers, the Superintendent will see—

(1) that the total of "adjusted" and "balance" is equal to the tota of the inward account;

(2) that the total in the objection book under "items rejected" corresponds with the total of the 1st column of "Balance";

(3) that minus debits or credits are posted in the 2nd column of "Balance" and on the opposite side of the adjustment register. Such entries may appear only in the Public Works Accounts.

1149. The Superintendent should then write the words "disposed of" with his initials on the inward account and file it. Care must be taken not to make any adjustment from the account itself, but only from the adjustment registers, and no other document.

1150. An arrear adjustment, that is, an adjustment of an item rejected upon or outstanding from a previous account should be entered in the register, in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

1151. The grand total of the register will then be made and the amounts entered in the column "Adjusted" will be posted into the Exchange Account abstract by each adjuster. When there is more than one amount under the same detailed head, the figures should first be posted at foot of the abstract and the total only entered against the head in the body of the abstract. For this purpose as much space must be left at foot of each page of this abstract as there is in the District Classified Abstract.

1152. The Exchange Account Abstract will be totalled and made over to the Compilation Department when all the Exchange Account adjustments of the month have been posted in it and examined.

Objections.

1153. Every item which is not finally disposed of will be entered in an objection statement and objection book, the former being similar in form to that prescribed in Chapter 47, but, instead of the six money columns for items under objection, it will contain four, *viz.*, for debits and credits under the two heads, "Items accepted but awaiting clearance," and "Items rejected."

1. The debit items should be entered first, and after them the credit items

1154. An adjustment register, corresponding to the objection book, will be kept and worked on the plan described in Chapter 47. (See Form 153.)

Advance and Suspense Items.

1155. No advance recoverable or other "suspense item" should be left outstanding under the Exchange Account, pending recovery. It should be adjusted to the appropriate *debt* head and must be entered in the objection book of the district concerned (see Articles 977 and 980). If any such item is not assignable to a particular district or districts, it should be taken into the head-quarters objection book.

Progress Register.

1156. The progress of the adjustment of each Exchange Account will be watched by means of a register in the following form, in which the monthly totals of the prescribed heads will be entered separately for the inward and the outward accounts. The outward figures will be entered first for the 12

months and for March final, and the inward figures will be similarly entered below them. Annual totals will be made of all the eight columns separately for the inward and the outward accounts and grand totals of the two made with opening and closing balances.

*Progress Register of Account Current with*_____*for 189 -9 .*

Credits						Debits.				
I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	Total.	Months.	I.—Remittances to this Province.	II.—Remittances to—	III.—Items adjustable by this Province.	IV.—Items adjustable by—	Total.
					Outward Accounts—					
					April . . .					
					May . . .					
					.....					
					.....					
					March Preliminary .					
					„ Final . .					
					Total .					
					Inward Accounts—					
					April . . .					
					May . . .					
					.....					
					.....					
					March Preliminary .					
					„ Final . .					
					Total .					
					Opening Balance .					
					Closing Balance .					
					GRAND TOTAL .					

1. In respect of headings I and II, the inward and the outward account of the same month should nearly respond, and a balance made up after any month will show the outstandings.

2. The Accountant-General should test the progress of the adjustment of the items for which he is responsible in this way. In respect of these items the outward of May should respond to the inward of April, and a balance made up after any month will show the outstandings. There will be no figure in this column in the "outward" of April, as at that time items adjustable by "this office" will go in the final of March of the previous year.

1157. After the March final has been despatched, an annual consolidated Abstract of the Progress Register prescribed in the preceding Article will be sent to the Comptroller General and to the other party to the account in the following

form with detailed explanation of the balance out standing under I and III or II and IV, as the case may be. A revised statement in the same form should also be sent when the books are finally closed after the Comptroller General's sanction to the journal entries.

Head of Classification.	Balance of outstandings from last year + or −	Figures of the first side.			Figures of the second side.			Sum of columns 2, 5, and 8, being net outstanding for explanation.	
		Credits by	Debits by	Net + or −	Credits by	Debits by	Net + or −	+	−
1	2	3	4	5	6	7	8	•	
I.—Remittances .									
II.—Remittances from									
III.—Items adjustable by .									
IV.—Items adjustable by .									
Total .									

Page 487, Note 1, Article 1157—

For "Eastern Circle" and "Western Circle", wherever they occur in this note, substitute "Bengal" and "Punjab" respectively.

(*4th List, 19-6-95.*)

1. In order to prevent unnecessary labour it has been arranged that the detailed statemen between Military and Military shall be prepared as follows:—

For ~~Eastern Circle~~ and Madras . . .	by Controller, ~~Eastern Circle.~~
For ~~Western Circle~~ and Madras For Western Circle and ~~Eastern~~ Circle	by Controller, ~~Western Circle.~~
For Madras and Bombay . . .	by Controller, Madras.
For ~~Eastern Circle~~ and Bombay For Western Circle and Bombay	by Controller, Poona.

Annexure A.

(Vide *Article 1134.*)

The further classification of Civil Exchange Accounts is as follows:—

REMITTANCES TO—
Remittances to the Benares Opium Department.

ITEMS ADJUSTABLE BY—
Foreign Supply Bills (drawn on—)
Foreign Remittance Transfer Receipts (drawn on—)

Cheques of P. W. D. Officers in account with—
Advances Recoverable.
Miscellaneous.

In addition to these, the following special items come under—

ITEMS ADJUSTABLE BY INDIA—
Interest on Ordinary Debt.
Renewal Fees on Government Promissory Notes.
Charges for Remittance of Copper Coin.
Receipts and Payments of Northern India Salt Department.
Ditto of Thuggee and Dacoity Department.
Ditto of Civil Veterinary Department.
Ditto of Imperial Meteorological Department.
Mint (Calcutta).
Survey of India.
Geological Survey.
Archæological Survey.
Exchange on Transactions with London.
Expenses of Governor General, etc., on tour.
Simla Payments (Punjab).
Expenses of the Deputy Auditors General.
Salt Treaty Payments (*i.e.*, all payments made on this account on authority of C. I. T.).
Pre-audit Payments (Bengal).
Gwalior Residency Receipts and Charges (N.-W. P.).
Convict Charges at Port Blair (recoveries from Native States made at instance of C. I. T.).
Imperial Loans.
Service Funds (see Chapter 46).
Berar Administration.
Colonial Government, Mauritius.
Ditto, Ceylon.
Ditto, Straits Settlements.
Charges of Perso-Afghan Frontier, Khorasan.
Do. for Organizing Imperial Service Troops.
Central Trust Interest Account (see Chapter 73).

Emigrants' Remittances—
Trinidad.
British Guiana.
Natal.
Fiji.
Jamaica.
Mauritius.
St. Vincent.
St. Lucia.
Grenada.

There are also special items of "Service Funds," "Mysore Assigned Tract," and "Mysore Residency" under "Items adjustable by Madras" and special items of "Mint" and "Service Funds" under "Items adjustable by Bombay."

Page 488, Annexure A—

Under "ITEMS ADJUSTABLE BY INDIA" insert at the end—

"Sale-proceeds of Dr. Moore's Manual of Family Medicine and Hygiene for India".

(*3rd List, 20-3-95.*)

Chapter 58.—"India General" Receipts and Disbursements.

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Convict Charges of Native States 1178
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Exchange Account with India.

1158. The Exchange Account with the Government of India is peculiar in this respect, that several kinds of service and debt items are adjusted through it, instead of directly against the appropriate heads on the local books. A list of these items will be found in the Annexure to the preceding chapter.

1159. As it is of great advantage that these items should be adjusted upon the India accounts of the month to which they appertain, the outward account with India should be sent out as soon as possible and in advance of the other accounts.

Imperial Departments.

General Rules.

1160. The receipts and charges of the Departments mentioned in Article 409 are brought to account and audited by the Comptroller, India Treasuries, with the exception of those mentioned in clause (*b*), Article 432A.

NOTE.—The receipts and charges of the Meteorological Department, Hyderabad, are dealt with by the Comptroller, Hyderabad.

1161. Separate schedules of any receipts reported by Treasuries should be despatched to the Comptroller, India Treasuries, in anticipation of the Exchange Account in which the receipts will be credited; but in the case of non-Civil Departments they may be sent with the Exchange Accounts. The receipts of the Northern India Salt Department are reported to the Accountant General in monthly schedules (see Article 421), which will be forwarded in original to the Comptroller, India Treasuries, with a covering list showing—

1. Name of Treasury.
2. Number of Schedules.
3. Account of each Schedule.
4. Total receipts at each Treasury.

The Comptroller, Post Office, will similarly communicate to the Comptrol-

ler, India Treasuries, the receipts of the Northern India Salt Department credited in Post Offices.

1162. The charges of these Departments are paid locally under the rules laid down in Chapter 22, and are reported to the Accountant General in the bi-monthly list of payments. On receipt of each such list the vouchers for charges of any of these Departments, other than those which are audited locally, should be taken out, and their amounts posted in bi-monthly schedules of the form annexed, a separate schedule being used for each Department. As soon as all the first or second lists have been received, this schedule, with the vouchers, should be despatched to the Comptroller, India Treasuries, in anticipation of the exchange account, in which they will be debited. Net amounts only are to be charged, as all adjustments on account of service funds and income-tax will be made by the Comptroller, and the total of the two schedules will be entered in the exchange account:—

Schedule of payments on account of
made at Treasuries in *from the*
to the *day of* 189 .

Number of Voucher.	From what Treasury paid.	Amount of each Voucher.	Total payments from each Treasury.

The vouchers for expenditure incurred by non-Civil Departments will be forwarded with the exchange accounts.

1. Objections raised by the Comptroller, India Treasuries, on audit of these charges, will be communicated to the Accountant General only if the action of the Treasury Officer is irregular, or if further action be required of the Account Office.

Survey of India.

1163. The following rules will determine the apportionment of the expenditure between the heads "Revenue Survey" under "Land Revenue" and "Topographical and Trigonometrical Survey" under "Minor Departments" in the case of parties employed otherwise than in the Presidencies of Madras and Bombay—

(1) All purely Revenue and Cadastral Surveys are to be entirely charged as Revenue Survey.

(2) If a party is directed to do part of its work on a large scale for Provincial requirements, and not less than half on one of the scales of the standard Topographical Survey, the charge is to be taken ¾ to Topographical Survey and ¼ to Revenue Survey. When a materially greater portion is Provincial, the cost is to be equally divided.

(3) Special work done at the instance of a Provincial Government, outside the ordinary work of a survey party, is to be entirely charged to the Government concerned.

1164. Parties employed in the Presidencies of Madras and Bombay are employed on Revenue Survey work only by an arrangement with the Government concerned, and a lump sum will be charged in respect of such work to the Government concerned.

1165. The following rules will be observed in the preparation of the Budget Estimates of the department and in the adsjutment of the accounts:—

(1) All revenue and expenditure controlled by the Surveyor General will in the first place be brought into the India portion of the estimates and accounts as *Imperial*.

(2) The estimates will be drawn up in the first place for all the charges, without reference to distribution between Imperial and Provincial. A separate statement will be appended showing what part of the charges is estimated as Revenue Survey under each Government. This latter part will be passed on in appropriate form to the estimates of the Provincial Government concerned.

(3) An appendix will be added to the estimates giving the official names and numbers of the different survey parties, under which their several accounts will be rendered during the year, the nature of their work, their geographical location, and the proportion in which their charges are distributed between Minor Departments (Survey for scientific purposes only) and Revenue Survey (Survey for revenue or administrative purposes).

(4) The Surveyor General will inform the Comptroller, India Treasuries, (*a*) what particular specified charges are to be taken against each Provincial Government on account of items provided for in Article 1163 (3), and (*b*) what proportion of the charges of a specified survey party for the whole year is to be reckoned as chargeable (both Imperial and Provincial) against each Local Government.

(5) The adjustment of expenditure between the India and the local books will be made on the closing of the accounts under instructions from the Comptroller General. For any special charges entirely payable from Provincial revenues under Article 1163 (3), a further adjustment will, if necessary, be made upon the local accounts, so that the Imperial share may be reimbursed at the cost of Provincial revenues.

1. The total cost of mathematical instruments supplied to survey parties is in the first instance adjusted as Imperial. At the close of the year, a charge of four per cent. on the total cost of each of the provincial and private surveys is added to the cost of the respective surveys by deduction from the amount debited to Imperial on account of instruments. Credit for instruments returned into store is given by reducing the debit under Imperial.

2. Amounts recoverable from private estates for survey work done are transferred at the end of the year from the India books to the Province concerned, where they are held under Advances Recoverable pending recovery from the estates.

Cadastral Survey Mapping Establishment and Map Debits.

3. Under orders of the Government of India, Home, Revenue, and Agriculture Department, No. 92, dated 24th February 1880, the Surveyor General of India includes in his Budget Estimate as an extra-departmental charge the cost of the establishment maintained by him for the publication of the Cadastral Survey maps; and he deducts from the total of his estimate the value of the maps supplied to the several Governments and Administrations. The rates at which the maps are supplied are decided upon from year to year. Under this arrangement the various charges on this account appear as a charge of the Survey Department. After the close of the year the Surveyor General forwards to the Comptroller a statement showing the value of the maps supplied during the year to each Government and Administration; and on receipt of this statement the Comptroller debits the Government concerned by credit to the minor head "Survey of India" under "26, Scientific and other Minor Departments." The cost of all work done and of maps supplied will be debited by the local Accountant General to the department concerned. The rule requiring cash payment in the case of certain supplies and services, when the cost does not exceed Rs. 50, is not applicable in the case of cadastral maps.

1166. Forest surveys undertaken by the Imperial Survey Department are usually carried on in conjunction with Topographical Survey. The division of the expenditure involved in such work is made as follows:—

(1) When the survey is on a scale of 4 inches to the mile or less, and the party is entirely employed within areas under the control of the Forest Department, or when the area of the forests is above 50 per cent. of the area on which the party is engaged, the charge will be taken half to "Topographical Survey" and half to "Forest;" when the forest area amounts to less than 50 per cent., three-fourths to "Topographical Survey" and one-fourth to "Forest:" in each case on the understanding that a Topographical Survey is required.

(2) If the scale be larger than 4 inches, the charge will be one-fourth "Topographical Survey" and three-fourths "Forest" on the same condition as in (1). The employment of a larger scale than that of 4 inches must be justified, and be previously sanctioned by the Government of India.

(3) Special work done at the instance of a Provincial Government, outside the ordinary work of a survey party, will be entirely charged to "Forest."

The charge which under (1), (2), or (3) is taken to "Forest" will be divided between Imperial and Provincial in the same way as other charges under that head.

Home and Revenue Departments' Expenditure.

1167. The expenditure against these grants will be debited to India, and in the case of allotments made under Article 113A willbe audited by the Comptroller, India Treasuries, while in the case of allotments placed at the disposal of Local Governments under Article 113G the audit will rest with the local Accountant-General. The Comptroller, India Treasuries, will audit and pass the expenditure under the usual rules, and refer to the sanctioning Department, for orders, any matters which do not appear to him to be clearly covered by the sanction under Article 113 A, or which he considers in any way open to objection. The expenditure to be audited by the local Accountant General will be passed under the orders of the local Government, and the charges will be passed on as convenient, after audit, to the debit of India.

Exchange on Transactions with London.

1168. All items on account of exchange on transactions with London are passed on through the Exchange Accounts for adjustment on the books of the Comptroller, India Treasuries. The exchange on Secretary of State's bills, issued upon Madras and Bombay, is similarly passed on under this head.

Expenses of Governor-General, etc., on Tour.

1169. The Military Secretary to the Viceroy draws funds at Treasuries on simple receipts on account of expenditure for tour expenses. The amounts are passed on in the exchange accounts for adjustment by the Comptroller, India Treasuries.

Interest on Debt.

1170. All payments of interest upon Public Debt, except Stock Notes, are debited to India, the debit being supported by a detailed list, as prescribed in Chapter 40; the rules in that Chapter contain directions regarding the audit and disposal of the vouchers for these payments.

Renewal and Enfacement Fees on Government Promissory Notes.

1171. The Accountant General should collect the items credited on account of renewal and enfacement fees on Government promissory notes (see Article 206) in a list in the following form to be sent to the Comptroller, India Treasuries, as a schedule with the Exchange Account.

RENEWAL AND ENFACEMENT FEES ON GOVERNMENT PROMISSORY NOTES.

*Month of*_____ *189* .

Name of Treasury.	No. and date of Advice to Public Debt Office.	Amount of Fee		

The Comptroller, India Treasuries, after verifying the total should forward the list in original to the Bank with a payment order for the amount.

Deputy Auditors General.

1172. The pay and allowances and contingent charges of the two Deputy Auditors General and the Inspector, Public Works Accounts, and their establishments, paid elsewhere than in Calcutta, will be debited *net* in the Exchange Account with India, but the vouchers will be forwarded with covering schedules to the Comptroller, India Treasuries, bi-monthly, in anticipation of the Exchange Account.

1173. When these officers proceed on tour, they will obtain from the Comptroller, India Treasuries, a last-pay certificate authorising them to draw, from month to month from any Accountant General or Comptroller, a specified portion (or the whole), as determined by themselves, of their allowances, the balance to be drawn at the office of the Comptroller, India Treasuries, Calcutta.

1174. The first salary bill drawn from a Local Accountant General or Comptroller must be supported by a last-pay certificate.

Remittance of Copper.

1175. Charges for copper coin remittances and for loss on withdrawal of copper coins should be debited to India after being audited by the paying Accountant General, who should retain the vouchers but certify in the

Exchange Account that the charges have been audited and the vouchers retained by him.

Accounts of the Mysore Assigned Tract and Mysore Residency.

1176. The Accountant General, Madras, audits the accounts of the Mysore Assigned Tract and Mysore Residency, and compiles them in monthly statements which are sent in advance of the monthly Exchange Account to the Comptroller, India Treasuries, who adjusts the amounts thus reported to him under the appropriate revenue and service heads. The statements do not include debt and remittance heads and are not accompanied by vouchers, and the totals only of the statements will be entered in the Exchange Account.

1177. The revised and Budget Estimates of the Mysore Assigned Tract and Mysore Residency are prepared by the Accountant General, Madras, who communicates the revenue and service portions for incorporation in the India Estimates.

1. Any items to be adjusted with the Native State of Mysore and Mysore Residency should be passed through the Exchange Account with Madras.

Convict charges of Native States.

1178. The following is the procedure to be observed in recovering the cost of maintenance at Port Blair of convicts transported thither from Native States or for offences committed within Native States.

1179. The Chief Commissioner of the Andamans, in the first instance, communicates the amounts due by each State on account of the maintenance of convicts to the Comptroller, India Treasuries, who, on receipt of the information, issues instructions for the recovery of the amounts to the Account Officer of the province concerned, who will, when the amount is recovered, pass on the credit to the Comptroller, India Treasuries, in his Account Current with India.

Accounts with Berar.

1180. All receipts and payments, including cash remittances and pensions, on account of Berar, will be adjusted through the Exchange Account with the Government of India, though schedules and vouchers detailing the actual amounts so reported for adjustment will be sent direct to the Comptroller, Hyderabad, to save time.

1. Charges for remittances to or from Berar are debitable to Berar Revenues, and should be passed on accordingly to the Comptroller, Hyderabad.

1181. Similarly, the Comptroller, Hyderabad, will render a monthly account accompanied by vouchers, to all Account Officers with whom he may have transactions, although he passes the debits and credits through his account with India.

1182. The Comptroller, Hyderabad, audits, compiles and renders his accounts for Berar in accordance with the instructions in this Code; but these accounts are not incorporated in the Central Books in the Comptroller General's office, the whole of the revenue and expenditure, including Military and Public Works, being finally accounted for in the Comptroller's books.

1. A local audit of the accounts of Berar is conducted annually by one of the Deputy Auditors General.

Page 494, Article 1180, note 1—

Add at the end—

Exception is made in the case of charges for remittances of copper to Berar from British Indian Treasuries which should be borne by the Government of Ind a

(*3rd List, 20-3-95*)

Page 495, Article 1183.—Add as note 2—

† 2. The rate of exchange for the payment in India in rupees of the pensions fixed in dollars of pensioners of the Government of the Straits Settlements will be fixed by that Government for each calendar year. The Comptroller General will advise the account officers concerned of the rate applicable for each year before the beginning of the year to which it will apply. The rate to be applied to any particular payment will be that in force at the time the payment first became due.

(12th List, 24-6-98)

Straits Settlements, etc.

1183. Debits and credits on account of the following Colonial Governments, *viz.*, Straits Settlements, Ceylon, and Mauritius, are also to be passed to India through the Exchange Account Current with the Comptroller, India Treasuries.

1. Charges of the Straits Settlements recoverable from the Imperial Exchequer, London, should be included in the London Account Current.

Emigrants' Remittances.

1184. Debits on account of Money Orders drawn by the British Colonies for the remittances of Indian emigrants are to be passed on to India, except in the case of orders the payment of which is authorised by the Accountant General, Madras or Bombay, when they will be adjusted locally. (See also Articles 714 to 716.)

Chapter 59.—Forest Department.

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Posting in Local Accounts . 1189
Transactions between Provinces 1190
Inter-departmental Transaction 1191
Surveys undertaken by the Forest Survey Branch 1193.

Audit by Comptroller General.

1185. Forest transactions are brought to account in the Local Books, but except in Madras and Bombay, the accounts are audited by the Comptroller General, and the transactions are brought to account by a special procedure which is described below.

1. All accounts and letters intended for transmission to the Comptroller General should be addressed to the Assistant Comptroller General, Forest Branch, Calcutta.

2. The transactions of Berar, regarding Forest matters, with other account offices will be governed by Articles 1180 to 1182.

Accounts rendered by Accountant General.

1186. The Accountant General, in lieu of an Exchange Account, will transmit to the Comptroller General, Forest Branch, a list in Form 154 of the remittances from and to officers of the Forest Department, which appear in his accounts for the month. The figures in these lists should be carefully agreed before despatch, with the details of the debits and credits posted to the head "Forest Remittances" (see Appendix P), under which the total debits and credits on account of remittances to (or from) Treasuries should be shown against special detailed heads so as to be distinguished from the total of the items brought in by adjustment from the Consolidated Account received from the Comptroller General (see Article 1188). The remittances to Forest Officers from Treasuries will consist of the amount of paid cheques only (see Article 445). The differences under remittances and the balances of debt accounts will be settled annually through the Comptroller General.

1. Expenditure incurred by officers of the Forest Department, or by Civil Officers who are supplied with funds by the Forest Department, may not be adjusted to budget heads except upon the Consolidated Account received under Article 1188.

1187. At the close of March (Final), the Accountant General will forward to the Comptroller General, Forest Branch, a statement in Form 155 showing the balances outstanding on 31st March under Forest Cash Remittances, Advances Recoverable, Deposits and Suspense.

Consolidated Monthly Account.

1188. A Consolidated monthly account will be prepared by the Comptroller General and be rendered by him to each Accountant General for incorporation in the Provincial accounts. This account will include the revenue and expenditure of the whole province for the month, classified in

detail of budget heads, except that under "(A) Conservancy and Works;" minor heads only will be given: the transactions under each of the following heads—*viz.*, Deposits, Forest Remittances, Advances Recoverable, and Suspense Account—will be shown in a single entry only, the Forest Branch of the Comptroller General's Office being solely responsible for the details of the amounts entered under them, as well as for the correctness of the opening and closing cash balances, as shown in the account.

Posting in Local Accounts.

1189. The Consolidated account received from the Comptroller General will be posted by the Accountant General into the Detail Books in which the detailed classification given in Form 16, pages 125 to 127 of the Forest Department Code, should be followed, except under A—Conservancy and Works, where it will be sufficient to give the charges against each of the sub-heads I to IX, without their detailed entries.

Transactions between Provinces.

1190. (*a*) When a forest remittance is received in Province A from a Forest officer of Province B, the Accountant General of Province A will take the amount under the local head of Forest Remittances and show it in his statement sent to the Assistant Comptroller General, Forests.

(*b*) The Assistant Comptroller General, in his account rendered to the Accountant General of Province A, will adjust the credit to Exchange Account with B, "Remittances from B to A: Forest Remittances," by debit "to Forest Remittances;" and in his account to the Accountant General of Province B, he will credit the Revenue or other head, by debit to Exchange Account with A, "Remittances from B to A: Forest Remittances."

(*c*) Similarly the salary of a Forest officer of Province A paid from a Treasury of Province B should be taken by the Accountant General of the latter Province under the local head of "Forest Remittances" and shown in his statement sent to the Assistant Comptroller General, supported by the salary bill of the Officer The Assistant Comptroller General, in his accounts rendered to the Accountant General of Province B, will adjust the debit to Exchange Account with A, "Remittances from B to A: Forest Remittances," by credit to "Forest Cash Remittances;" and in his account to the Accountant General of Province A, he will debit the service head by credit to Exchange Account with B, "Remittances from B to A: Forest Remittances."

(*d*) The Accountants General of A and B will thus, in the posting of the Forest Account, pass the item into their respective Exchange Accounts under which the debit and credit above referred to will adjust each other.

Inter-departmental Transactions.

1191. Debits and credits appearing in the Exchange Accounts of other Departments should be rejected until the transactions appear in the Forest Account.

1192. The debits for the value of Military and Medical Stores supplied are passed by the Military Department to the Comptroller, India Treasuries, who transfers them to the Provinces concerned through his Exchange Account, and forwards the valuation statements, etc., received in support of the debits to the Comptroller General (Forests) for audit and adjustment. The Provincial Accountant General responds to the debit by the Comptroller, India Treasuries, on tracing the corresponding credit in the Forest Account.

NOTE —This article does not apply to Berar.

Surveys undertaken by the Forest Survey Branch.

1193. When the Forest Survey Branch undertakes the survey of other lands in addition to Forests, the cost of such survey is shared as prescribed, in Article 1166, for surveys done by the Imperial Survey Department.

Chapter 60.—Public Works Department.

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Public Works Receipts and Charges by Civil Officers . 1209
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List of Civil and Public Works Exchange Accts. Annexure A.
Form of Exchange Accts. Annexure B.

Branches of Public Works Department.

1194. The accounts of the Public Works Department are made up in four branches, which include the transactions under the major heads noted against them—

Name of Branch.	*Major Heads.*
Buildings and Roads	Military Works, Civil Works, Guaranteed Companies (Land and Control).
Irrigation	Protective Works, Major Works, Minor Works and Navigation, and Irrigation Capital Account.
State Railways, Revenue . . .	Railway Revenue Account.
State Railways, Capital . . .	Protective Works, Construction of Railways (charged to Revenue) and Railway Capital Account.

1195. The first two Branches are in this chapter called the "Ordinary branches," and the last two the "Railway Branches."

1196. A list of the Examiners in each Branch, who are in account with each Accountant General, is given in Annexure A.

1. It will be observed that the Examiners are arranged in two classes. The first have accounts in the Buildings and Roads, and the Irrigation Branches, with an occasional account in the State Railway Branches. The second have accounts in the two State Railway Branches.

2. The charges on account of "Guaranteed Companies: Land and Control," *viz.*, establishments of Consulting Engineers, etc., and occasional purchases of land, are included in the accounts of the Buildings and Roads Branch.

1197. Transactions connected with the Ordinary Branches must, upon the Civil Accounts, be entirely separate from those connected with the Railway Branches. The Accountant General will have a separate Exchange Account with each Examiner with whom he exchanges accounts; and in the case of Examiners who have transactions in both Branches, he will have two distinct accounts, in one of which will be shown the transactions of the Ordinary Branches and in the other, those of the Railway Branches. More than one account for each of the Branches is not necessary; for example, the Accountant General, Madras, will have only one account with the Examiner of Guaranteed Railway Accounts, Madras, but this account will include the transactions of the South Indian Railway system, etc., and the Nilgiri Railway.

1. The Public Works Department will be careful to arrange, with respect to applications for letters-of-credit, and cheques and payments into treasuries, that sufficient description be given to indicate clearly to which Examiner's account the transactions are to be taken, and also, if the Examiner has an account in both pairs of branches, to which of the two accounts they belong.

Assignment of Funds.

1198. Application for funds required by officers of the Public Works Department will be made by the Examiner of Public Works Accounts, in sufficient time to admit of the Accountant General's letter-of-credit reaching every Treasury by the first of the month. Applications received too late from any Executive Engineer should be embodied in a supplementary requisition; and at any time during the month, for sufficient reason, the Examiner may apply for supplementary credits. His requisition will always be made in the following form :—

Abstract of APPLICATIONS FOR LETTERS-OF-CREDIT *to meet the anticipated expenditure in the (Name of branch and name of province) for the month of 189 .*

The *189 .*

Divisions.	On what Treasury.	Amount.	
	TOTAL .		

Certified that the amount above applied for is intended to meet expenditure provided in the Public Works Budget of 189 -9 , as well as other disbursements for the above month.

Examiner, P. W. Accounts.

1199. The ordinary monthly requisition will be accompanied by a statement showing the grants, expenditure, and balance of the departments as known on the 20th of the month in which the application is made, the object of which is to enable the Accountant General to watch the expenditure of the Public Works Department as against its grants. But the supply of funds should not be stopped from an impression that the expenditure of the department will exceed the grant. If, on checking these statements, the Accountant General sees reason to form such an expectation, he will report the matter at once to the Local Government for instructions, but will not put the Public Works Department to inconvenience by a sudden stoppage of funds, except on the clearest grounds.

1. If the Examiner asks for funds which he admits to be in excess of the grant, the Accountant General will exercise his discretion as to whether there are sufficient reasons for granting the credit in anticipation of the sanction of Government. Any such credit should, of course, be at once reported to Government.

2. Applications by telegram for supplemental credits should always be followed by a formal application and an explanation of the reasons for the urgency of the application.

Letters-of-Credit.

1200. Unless the objections to the amount of letters-of-credit applied for be very grave, the Accountant General will pass the indent in full, and notify to the Examiner that his application is complied with. The letters-of-credit will

be entered in a register, and numbered in an annual series for each of the two pairs of branches of the Department (that is, one series with letter A for the Ordinary, and one with letter B for the Railway), and will be drawn simply in favour of a named Executive Engineer. Neither in the letters-of-credit, nor in any record in the Civil Account Office, will there be any further attempt to describe the purposes for which they were granted, or to separate some as issued for Provincial services from others as issued for Imperial: the amount of every cheque will be simply debited to the Examiner against whose application it was issued, in the account of the month in which it is charged in the Treasury Account.

1. For a register of letters-of-credit granted may be substituted a file of the original applications, the number of each letter-of-credit granted being entered in the margin of the application.

2. If an Examiner requires a letter-of-credit to be issued in a province with which he is not in account, he will send the regular application along with the statement of grants to the Accountant General with whom he is in account, and note on it that he has applied direct for funds. At the same time, he will apply direct to the Accountant General of the Province in which the funds are required, mentioning that the payments are to be debited to the Accountant General with whom he is in account. The Accountant General of the Province in which the funds are required will issue the letter-of-credit and will advise the other Accountant General of its issue.

3. The rule in the last note is intended only for occasional issues. If an Examiner has frequently to apply for credits in more than one province, he should apply to the Accountant General, Public Works Department, with a view to being placed in account with both. But if an Examiner is in account in respect of the same Branch with more than one Accountant General, the additional accounts should be restricted, as far as possible, to the transactions classified under "Remittances."

Payments for Land.

1201. Payments for land taken for public purposes made, under Article 102, by Civil Officers not acting as Public Works disbursers, will be debited to the Public Works Department through the Exchange Account supported by vouchers in form B or C referred to in para. 10 of Appendix C, Volume I. Advances drawn by the Collector under para. 11 of the same Appendix will be held as "Advances Recoverable" on the Civil Books till they can be adjusted as above.

1202. Charges for establishment and contingencies incurred by Civil Officers not acting as Public Works disbursers are adjusted finally in the Civil Department as part of the cost of Collector's establishment.

1203. All payments made by special officers acting as Public Works disbursers including those for their salaries, establishments and contingencies are accounted for direct to the Public Works Department, and not through the Civil Account Officer.

1. If the land is taken up for the E. I. Railway, the charge is similarly passed on to the account with India, for adjustment by the Railway Company.

2. The cost of land taken up in Berar for the Railway should be adjusted by the Public Works Department, Bombay.

Transactions with other Departments.

1204. The following rules (Public Works Code, Chapter XIV), regulate the adjustment of the transfer transactions of the Public Works Department with other Departments:—

97. Charges on account of works of construction and repair carried out by Public Works disbursers for other Departments [with the exception of work executed in the manufactories

and workshops of the Department for which special rules exist] are required, under the constitution of the Public Works Department, to be treated as final charges in the Public Works accounts. Hence no such work of construction or repair, other than those for which provision has been made in the Public Works budgets, may be undertaken for other Departments, save with the special sanction of the Local Government or Administration; and in such cases the outlay must still be recorded as Public Works expenditure, any necessary action for the provision of funds being first taken by the Local Government or Administration. Such cases can be met by the transfer of grants, under competent authority, from the Department concerned (*vide* Code IX, 73 and XV, 11).

This rule does not apply to works carried out in a Public Works division from grants of the Military Works Department allotted to it for expenditure and *vice versâ*.

98. Special cash expenditure incurred in a division on account of another Department will be adjusted under the following rules:—

I.—An actual remittance of cash from or to another department will be credited and debited, respectively, to that department.

II.—A disbursmenet of cash on account of another department, other than that on works of construction and repair, will be adjusted as follows:—

(*a*) If from Imperial Funds on account of Imperial Funds, the charge, when not in excess of R50 for each *bonâ fide* separate transaction, will be adjusted in the books of the disbursing department as Minor Works expenditure, or if relating to Establishment charges, as "Establishment," sub-head Contingencies. In the case of recurring Establishment charges, the limit is R10 monthly. Above these limits the charge will be recoverable from the receiving department.

(*b*) If from Imperial Funds on account of Provincial or Local Funds or *vice versâ*, as in (*a*), but the limit will stand at R10.

(*c*) If the payment affects Provincial and Local Funds only within the same Province, according to such limits as the Local Government or Administration may prescribe.

(*d*) If from Provincial or Local to another Province, as in (*b*).

In all the above cases, however, recovery must, as a general rule, be made whenever the transaction affects the expenditure of the Government Telegraph Department, or of State Railways, or of Irrigation and other works for which both Capital and Revenue Accounts are kept, and the amount involved in each *bonâ fide* separate transaction exceeds R10. The provisions of this paragraph are not applicable in the case of expenditure incurred in a division from grants allotted to it by the Military Works Department for such purposes and *vice versâ*.

100. Revenue earned by the Government Telegraph Department, or by State Railways, or by Irrigation and other works for which both Capital and Revenue Accounts are kept, will be recovered from the Debtor Department or Service through the transfer account, irrespective of the amount involved.

100A. The value of Public Works stock, whether Imperial, Provincial, or Local, issued by a division to other departments or divisions, is adjustable through the transfer accounts, subject to the same limitations imposed in the case of cash expenditure. When such limitations apply, adjustment may be made either under the procedure laid down in Code, XIII, 39, or the value of the stock may be charged off as a minor work. Petty issues outside the division or of articles that can be obtained from the local markets are consequently prohibited.

100B. When articles borne on the Imperial lists of tools and plant are transferred to other Imperial Departments, Services, or Divisions, the transfer will be made without charge, provided always the transaction does not affect the accounts of the Government Telegraph Department, or of State Railways, or of Irrigation and other works for which both Capital and Revenue Accounts are kept, in which cases the limit up to which no charge will be made is R10 for each *bonâ fide* separate transaction.

Other transfers of tools and plant (*i.e.*, those affecting Provincial or Local Funds) will follow the rules relating to those funds laid down for the adjustment of cash expenditure between departments and between divisions, in paragraphs 98 and 99, respectively.

100D. Local Governments or Administrations may authorize officers in charge of divisions to waive the right of recovery whenever the nature of the transaction renders such a course desirable. All payments of amounts due by one public department to another should be made by book transaction, except when such book transfers do not suit the methods of account or business adopted by the supplying department, or when the payments do not exceed R50.

Note 1.—The foregoing rule will not affect the procedure for the collection of rents from Military Officers as laid down in Army Regulations.

Note 2.—In the case of recurring transactions with the Military and Marine Departments, the adjustment when admissible should be made by book transfer even when the amounts involved do not exceed R50.

100E. Whenever the Public Works Department is called upon to make recoveries from officers on account of other departments, credit must not be afforded in the Exchange Accounts until the recovery is actually effected.

100F. The value of buildings transferred from one department to another, or from one Branch of the Public Works Department to another Branch, is adjustable under the following rules:—

I.—If the building is transferred from one Imperial Department or Service to another, no charge will be made.

II.—If from Imperial to Provincial, or *vice versâ*, no charge will be made, provided the transfer causes no expense to the transferring Service.

But should the transfer either under I or II affect State Railways, or Irrigation and other works for which both Capital and Revenue Accounts are kept, a reference must be made to the Government of India.

III.—If a building that has been constructed from Local Funds is transferred to Imperial, the Imperial revenues should (as a general rule) pay the charge, and *vice versâ*.

IV.—Transfers between Provincial and Local, and *vice versâ*, will be dealt with by Local Governments.

100H. To avoid any misunderstanding with regard to debits for the value of stores transferred, officers in submitting indents on the Military or other supplying Department will take care to enter on the indent and receipt, and to note on every other document connected with the transaction, the head of service for which the stores are required, and whether the value of the stores is, or is not, debitable in transfer.

Form of Exchange Account.

1205. The heads of the Exchange Account are enumerated and explained in Annexure B. The account itself will show only totals of the heads in SMALL CAPITALS, the details being explained in separate schedules attached. The Civil Accountant General is entirely responsible for clearing the account under heads I and III, and the Public Works Examiner for clearing heads II and IV. The entries against head III in the outward account of the Civil Accountant General, and those under head IV in the outward account of the Examiner, are, as a rule, responding entries only. But there is no objection to a special arrangement being made with an Examiner in respect to any particular class of credit being afforded by him in advance of the debit, care being taken to prevent double adjustments.

1. An Examiner can adjust any item with another Civil Administration only through the Civil Accountant General with whom he is ordinarily in account.

2. The Examiner of Military Works Accounts is in account with more than one Civil Accountant General; if he have any transactions with any other Civil Administrations, he should communicate them through the Accountant General at, or nearest to, his own ordinary head-quarters.

3. When a Local Government in the P. W. Department sanctions the entertainment of a treasure guard for an Executive Engineer, the cost of which is chargeable to the Civil Department, a copy of the orders should be forwarded to the Financial Branch of the Civil Secretariat, for communication to the Accountant General.

4. The Examiner should forward the Treasury consolidated receipts with his outward account but an Accountant General should not forward paid cheques with his outward account.

Adjustment of Service Receipts and Charges.

1206. The major heads of "Major Works," "Minor Works and Navigation" and "Civil Works" are divided into four minor heads:—

(1) Provincial—In charge of Public Works officers.
(2) „ —In charge of Civil officers.
(3) Local—In charge of Public Works officers.
(4) „ —In charge of Civil officers.

Of these, heads 1 and 3 must be reserved exclusively for revenue received and expenditure carried out under the regulations of the Public Works Department and accounted for to the Public Works account officers; that is, they will appear upon the departmental accounts only, and will not pass upon the Civil books. Receipts which come directly upon the Civil accounts, and expenditure met from funds obtained from Civil treasuries without the intervention of the Public Works system of letters-of-credit and cheques, are to be taken under heads 2 and 4.

1207. Expenditure of Civil Officers under the rules reprinted under Article 467 is carried out from funds supplied by Public Works Officers, and is accounted for to the Public Works Department; consequently, it is taken to heads 1 and 3 and will not appear upon the Civil accounts.

1. When receipts or charges on account of Public Works in charge of P. W. D. officers have to be taken to an Incorporated Local Fund, of which the local authorities have a separate account, the Accountant General must arrange to obtain a monthly advice from the Public Works Department of the net credit or debit to the fund, and must communicate it to the local authorities, and also adjust it against the balance of the fund on his own books by debit to local surpluses or credit to local deficits. In other cases the deficit and surplus adjustment should be made only upon the figures as finally made up at the end of the year.

1208. The following rules must be strictly observed by the Accountant General, as well as by the Examiner of Public Works Accounts:—

(*a*) Outlay from provincial and local funds, respectively, must be recorded distinctly and separately in the Examiner's office throughout the year.

(*b*) All sums due from provincial to local funds, or *vice versâ*, whether on account of establishment, tools and plant, or anything else, must be promptly charged off as they occur.

Public Works Receipts and Charges by Civil Officers.

1209. The transactions mentioned in rule 106 of the rules reprinted under Article 467, with the exception of charges for petty construction and repair (which are taken under the ordinary Civil heads of account), should be communicated to the Accountant General, Public Works Department, who has to include in his annual estimates and accounts not only the departmental receipts and expenditure but the whole of the receipts and expenditure falling under the Public Works heads, and therefore requires from the Civil Accountants General statements of the receipts and charges classified as "Public Works in charge of Civil officers." For the correctness of such statements, Civil Accountants General are responsible.

1210. The estimates and accounts to be submitted to the Accountant General, Public Works Department, are, as noted below, and they should be despatched by Accountants General so as to reach his office not later than the dates noted against each return: —

1. Budget and Revised Estimates (Form 156)—15th January. As soon as possible after the figures for these estimates are finally settled by the Local Government, they are to be communicated to the Accountant General, Public Works Department, in order that they may be included in his estimates of Public Works revenue and expenditure for the whole of India. The receipts and expenditure on account of Public Works in charge of Civil Officers (heads 2 and 4 of Article 1206) will be shown in the Civil Estimates, etc.

2. Approximate account of receipts and charges of the official year (Form 157)—1st July, following.

The figures should be based on the best approximation that can be made of the probable receipts and charges of the official year.

3. Annual account of receipts and charges (Form 158)—1st August. Detailed statements should also be furnished in the form of accounts Nos. 62V to 62I1 of the Finance and Revenue Accounts for 1890-91 showing the classification of the expenditure under buildings and roads under each of the heads mentioned in Form 158.

The actuals reported to the Accountant General, Public Works Department, must agree with the entries in the accounts rendered to the Comptroller General, and adjustments made after the submission of the final accounts should also be reported to the Public Works Department as soon as they are made.

4. Six months' Estimate—1st November (same form as Budget Estimate, No. 156) substituting "six months' Estimate" for "Revised Estimate" in the headings. Totals only under each major head required.

1211. A note should be submitted with each estimate or account explaining important variations from previous actuals or accepted estimates.

Page 504, Article 1210—

In note 3 for the 2nd, 3rd, and 4th lines substitute "should also be furnished for the Finance and Revenue Accounts in Form 156A ".

(6th List, 20-3-96.)

Settlement of Outstandings.

1212. The Exchange Accounts are very precisely classified under several heads (see Annexure B), and it is clearly laid down which of the two officers concerned (Civil or Public Works) is responsible for seeing to the adjustment of each head and stating the outstandings of it.

1213 The Accountant General and the Examiner must reconcile their accounts each month, and the reconciliation should not be postponed till the end of the year.

1214. When discrepancies are not adjusted monthly, they should be settled by personal communication between the two officers; and if, after such communication, delay still occurs, the fact should be brought to the notice of the Comptroller General.

1215 Each Civil Account office and Public Works Examiner should, after the submission of his March final accounts, render to the Comptroller General and the other party to the account as prescribed in Article 1157, a progress register (Article 1156) for each Exchange Account to which he is a party, accompanied by detailed lists giving explanation of the outstandings. The Public Works Examiners should submit their returns through the Accountant General, Public Works Department. If after submission of the March final account any journal entries are made affecting the account current heads, revised progress registers should be submitted on or before the 15th December.

1216. An official number is given to each Exchange Account as shown in Annexure A.

1217. The Accountant General, Public Works Department, should, after submission of his final accounts, furnish the Comptroller General with a statement in the following form showing the detail, by accounts, of the total debits and credits to the Civil Department which he has shown in his final accounts. The Accountant General, Public Works Department, should compare the total debits and credits shown in the progress registers submitted by the Examiners with those shown in the above statement before forwarding the progress registers to the Comptroller General. In forwarding the list of outstandings the first thing necessary is that each Civil Accountant General and the Accountant General, Public Works Department, should send to the Comptroller General a statement in the annexed form, showing the detail, by accounts, of the total debits and credits to Public Works Department or Civil Department, which he has shown in his account.

No. of Exchange Account.	Total Credits.	Total Debits.	Net + or —
TOTAL*			

* Agreeing with the final account for the year.

ANNEXURE A.

List of Civil and Public Works Exchange Accounts.

(See Articles 1196 and 1216.)

Official No.	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
		ORDINARY BRANCH.	
1	India . .	Public Works Accounts, Madras	For Coorg.
2		Public Works Accounts, Rajputana and Central India.	
3		Public Works Accounts, Bengal	For Port Blair.
4		Public Works Accounts, Hyderabad.	
5		Military Works.	
6	Central Provinces.	Public Works Accounts, Central Provinces.	
7		Military Works.	
8	Burma .	Public Works Accounts, Burma.	
9		Military Works.	
10	Assam . .	Public Works Accounts, Assam.	
11	Bengal .	Public Works Accounts, Bengal.	
12		Military Works.	
13	N.-W. P. and Oudh.	Public Works Accounts, N.-W. P. and Oudh.	
14		Military Works.	
15	Punjab .	Public Works Accounts, Punjab.	
16		Military Works.	
17		Public Works Accounts, N.-W. P. and Oudh.	
18	Madras .	Public Works Accounts, Madras.	
19		Military Works.	

Page 506, Annexure A—

Insert two new entries—

13A	N.-W. P. and Oudh.	Public Works Accounts, Rajputana.	
14A		Public Works Accounts, Rajputana and Central India.	

(*2nd List, 27-9-94.*)

Pages 507 to 509, Annexure A—

For the existing List of Civil and Public Works Exchange Accounts, Railway Branch, substitute the following :—

ANNEXURE A—*continued.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
24	India . .	Guaranteed Railway Accounts, Bombay.	For Rajputana-Malwa Railway system, Godhra-Rutlam and Rutlam-Ujjain Railways, and Godhra-Baroda Survey.
25		East Indian Railway.	
26		North Western Railway . . .	Also for Mushkaf-Bolan Railway and Frontier Railway Reserve.
27		Public Works and Railway Accounts, Baluchistan.	For Kotri-Rohri Railway and Petroleum experiments in Southern Baluchistan.
28		State Railways Stores.	
29		Indian Midland Railway . .	Also for Bhopal Railway.
30	Central Provinces.	Indian Midland Railway . .	Also for Bhopal Railway.
31		Public Works Accounts, Central Provinces.	For Umaria and Warora Collieries.
32		Bengal Nagpur Railway.	
33	Burma .	Burma Railways.	
34		Public Works Accounts, Burma .	For Henzada-Bassein Survey.
35	Assam .	Assam-Bengal Railway.	
36		Public Works Accounts, Assam .	For Cherra-Company gunj and Jorhat Railways and Assam-Bengal-Lakhimpore Survey.
37	Bengal .	Public Works Accounts, Bengal .	For Assam-Burma Connection and Chittagong-Akyab-Minhla Surveys; Tarkessur-Magra Steam Tramway and South Behar Railway (Land).

ANNEXURE A—*continued.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
20	Bombay	Public Works Accounts, Bombay.	
21		Public Works Accounts, Rajputana and Central India.	
22		Military Works.	
23		Public Works and Railway Accounts, Baluchistan.	For coal explorations at Sukkur.
		RAILWAY BRANCH.	
24	India	Guaranteed Railway Accounts, Bombay.	For the Rajputana-Malwa Railway system, Godhra-Ratlam Railway and connected surveys.
25		East Indian Railway.	
26		North-Western Railway.	
27		Public Works and Railway Accounts Baluchistan	For Mushkaf-Bolan Railway and Petroleum experiments in Southern Baluchistan.
28		State Railway Stores.	
29		Indian Midland Railway . .	Also for Bhopal Railway.
30		Guaranteed Railway Accounts, Bombay. .	For Rajputana-Malwa Railway System.
31		Indian Midland Railway . .	Also for Bhopal Railway.
32	Central Provinces.	Public Works Accounts, Central Provinces.	For Umaria and Warora Collieries; Sambulpur-Khur daand Sagar-Katni Surveys and State outlay on land for Bina-Guna Railway.
33		Bengal-Nagpur Railway.	
34	Burma	Burma Railways . . .	Also for Theinzaw-Myingyan Survey.
35		Mu Valley Railway . . .	Also for Mandalay-Kunlon and Mogaung-Myitkyina Surveys.
35A		Examiner, Public Works Accounts, Burma.	For Chittagong-Akyab-Minhla Survey.
36	Assam	Assam-Bengal Railway.	
37		Public Works Accounts, Assam	For Cherra-Companyganj and Jorhat State Railways.

ANNEXURE A—*continued.*

Official No	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
38		Mari-Attock Extension Railway	For Cuttack-Midnapur-Calcutta and Chittagong-Akyab-Minbla Railway Surveys.
39		Public Works Accounts, Bengal	For Railway Surveys and State outlay on land for Dooars Railway.
40		Eastern Bengal Railway	Also for Bengal Central Railway.
41	Bengal	Bengal and North-Western Railway.	Also for Monghyr and Anarpur-Begum Serai Surveys and State outlay on land for Bengal and North-Western Railway.
42		East Coast Railway.	
43		Indian Midland Railway.	
44		Bengal-Nagpur Railway.	
45		Assam-Bengal Railway.	
45A		Mari-Attock Extension Railway	For Ghaziabad-Rumnagar Survey.
46		Rohilkhand-Kumaon Railway	For Lucknow-Bareli Railway and State outlay on land for Rohilkhand-Kumaon Railway.
47		Guaranteed Railway Accounts, Bombay.	For Rajputana-Malwa Railway System.
48		Bengal and North-Western Railway.	
49	N.-W. P. and Oudh.	East Indian Railway.	
50		Indian Midland Railway.	
51		North-Western Railway.	
52		Oudh and Rohilkhand Railway	Also for Bareilly-Rampur Moradabad and Lucknow-Rai Bareli-Benares Railways and Rai Bareli-Benares Survey.
53		Bengal-Nagpur Railway.	
54		North-Western Railway.	Also for Wazirabad-Mooltan Survey.
55	Punjab	Mari-Attock Extension Railway	Also for Frontier; Durya Khan-Murtaza; Kalka-Simla; Umballa-Ludiana; Delhi-Minchinabad; Ludhiana-Ferozepore and Kashmir Surveys.
56		Public Works Accounts, Punjab	For State outlay on land for Delhi-Umballa-Kalka Railway.
57		Guaranteed Railway Accounts, Bombay.	For Rajputana-Malwa Railway System.
58		East Indian Railway.	

ANNEXURE A—*continued.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
38	Bengal	Eastern Bengal Railway . .	Also for Mymensingh-Jamalpur Extension Railway, Northern Bengal-Assam Connection, Brahmaputra Sultanpur Branch, Cooch-Behar-Santrabari, Kaunia-Dhubri, Ranaghat Bhagwangola-Raiganj, Singhia-Madaripur and Faridpur Rampur Bauleah Surveys, and Eastern Bengal Railway Extensions and Branches.
39		Bengal Central Railway.	
40		Bengal and North-Western and Tirhoot Railway.	Also for State outlay on land for Bengal and North-Western Railway, and Sakri-Jainagar-Bairagnia Survey.
41		East Coast Railway.	
42		Indian Midland Railway.	
43		Bengal Nagpur Railway.	
44		East Indian Railway . . .	Also for South Behar Railway.
45		Assam-Bengal Railway.	
46	North-Western Provinces and Oudh.	Mari-Attock Railway.	
47		Rohilkund-Kumaon Railway .	For Lucknow-Bareilly Railway.
48		Guaranteed Railway Accounts, Bombay.	For Rajputana-Malwa Railway system.
49		Bengal and North-Western and Tirhoot Railway.	
50		East Indian Railway.	
51		Indian Midland Railway.	
52		North Western Railway.	
53		Oudh and Rohilkhand Railway .	Also for Cawnpore-Lucknow-Gogra and Rae Bareli-Benares Railways, and Ghaziabad-Moradabad Agra-Delhi and Hurdwar-Dehra Surveys.
54		Bengal Nagpur Railway.	

ANNEXURE A—*concluded.*

Official No.	Civil Province concerned.	Public Works Examiner concerned.	Remarks.
59	Madras .	Public Works Accounts, Madras .	For Bezwada-Masulipatam Survey and State outlay on land for Nilgiri Railway.
60		Guaranteed Railway Accounts, Madras.	For South Indian Railway System and connected lines and Nilgiri Railway.
61		Southern Mahratta Railway . .	Also for Mysore; Guntakal-Hindupur and Bellary Kistna Railways and Kurnool Survey.
62		East Coast Railway . . .	Also for Bezwada Extension Railway; Bezwada-Godavery Section and Madras-Bezwada Survey.
63	Bombay .	Guaranteed Railway Accounts, Bombay.	For Rajputana-Malwa Railway System; Dhond and Manmad; Palanpur-Deesa and Godhra-Ratlam Railway and connected surveys.
64		North-Western Railway . .	Also for Hyderabad-Umarkote Railway and Kotri-Karachi Survey.
65		State Railway Stores.	
66		Southern Mahratta Railway .	Also for Mysore Railway.
67		Public Works Accounts, Bombay	For Railway Surveys.
68		Public Works and Railway Accounts, Baluchistan.	For Mushkaf Bolan State Railway, etc.
69		Indian Midland Railway . .	Also for Bhopal Railway.
70		Bengal-Nagpur Railway.	
71		Mari-Attock Extension Railway .	Also for Kotri-Rohri and Pachpadra-Umarkot Surveys.

ANNEXURE B.

(See Article 1212.)

Exchange Account between the Accountant General, Bombay, and the Examiner, P. W. Accounts, Bombay (Buildings and Roads and Irrigation Branches).

*Month of*_____ *189* .

Postings in the Civil / P. W. books.	Debits.	Credits.
	R a p.	*R a. p.*
I.—REMITTANCES TO CIVIL FROM P. W. D—		
Payments into treasuries by officers of the P. W. D.		
II.—REMITTANCES FROM CIVIL TO P. W. D.—		
Cheques of P. W. D. Officers		
III.—ITEMS ADJUSTABLE BY CIVIL DEPARTMENT -		
Inter-departmental charges by P. W. D. .		
Revenue in P. W. D. to be credited upon Civil books		
Expenditure in P. W. D., chargeable upon Civil accounts		
Exchange on transactions of the P. W. D. with England		
Receipts on account of Service and other funds .		
Famine Relief		
Miscellaneous		
Total III .		
IV.—ITEMS ADJUSTABLE BY P. W D.—		
Payments into treasuries by Civil Officers on account of P. W. D.		
Contributions in aid of public works . .		
Charges for collection of water-rates . . .		
Inter-departmental charges to P. W. D. . .		
Payments for land taken up for P. W. D. Purposes		
Miscellaneous		
Total IV .		
Total Debits and Credits .		
Balance from last Account . .		
Balance carried forward . .		
GRAND TOTAL .		

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In the remark against "INTER-DEPARTMENTAL CREDITS OR CHARGES BY P. W. D." insert after "works" in line 1 "other than jail works", and for the rest of the clause after "made" in line 5 substitute "in accordance with rule XI, Article 95, Chapter 6 of the Civil Account Code".

(*4th List, 19-6-95.*)

Detailed Explanations of the Heads.

PAYMENTS INTO TREASURIES BY OFFICERS OF THE P. W. D.— State Railway Branch. Irrigation Branch. Buildings and Roads Branch.	These amounts will be credited by the Civil Department upon the information received in the Treasury Accounts, and debited by the Public Works Department, in the same month, upon the consolidated receipts of Treasury Officers, furnished by Executive Engineers.
CHEQUES OF P. W. D. OFFICERS . .	The cheques paid will be debited on the Civil side of the accounts and those issued credited on the Public Works side. The Public Works Department will maintain the necessary watch over the outstandings.
INTER-DEPARTMENTAL CREDITS OR CHARGES BY P. W. D.— To Forest Department. To other Departments.	Whenever convicts are employed on public works, the Public Works Department will pay the full market value of their labour, whether they be employed on Imperial, Provincial, or Local Funds works; the payment will be made, not in cash, but by a transfer to account.
REVENUE AND EXPENDITURE IN P. W. D. TO BE CREDITED OR CHARGED UPON CIVIL ACCOUNTS— Public Works chargeable to a loan upon the civil books.	The Civil Accountant General will receive the debits of the Examiner, taking them to the loan account to which they are chargeable The Civil Accountant General will be responsible for clearing the Examiner's debits, and adjusting them upon the local accounts concerned.
RECEIPTS ON ACCOUNT OF SERVICE AND OTHER FUNDS (one head for each fund).	The details are to be sent by the Examiner direct to the Secretary of the fund.
FAMINE RELIEF	This is to receive the debits made by the Public Works Department on account of excess cost of famine works.
PAYMENTS INTO TREASURIES BY CIVIL OFFICERS ON ACCOUNT OF P. W. D.— Water-rate collections Rent of Government buildings. Rent of roadside lands. Sale proceeds of railway, Class C lands. Recoveries of advances of P. W D. Surplus cash refunded by Civil Officers. Miscellaneous.	
INTER-DEPARTMENTAL CHARGES TO P. W. D.— By Forest Department By other Departments.	
PAYMENTS FOR LAND TAKEN UP FOR P. W. D. PURPOSES— Railways. Irrigation. Other lands.	

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Assignments.

1218. Assignments on local Treasuries are issued by Accountants General, at the beginning of the year, on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month are specified in these assignments.

Schedules of Receipts and Payments.

1219. The separate schedules of Military receipts and payments transmitted by Treasury Officers (Article 505) with their monthly accounts and bi-monthly lists of payments are, on receipt, collected together by the Accountant General and forwarded, in original, together with all vouchers for payments, including cheques and transfer receipts, to the Controller of Military Accounts, with a covering list in Form 159 for payments, and Form 160 for receipts—the first list of payments should be sent about the 25th of the month to which it refers, and the second list and the schedules of receipts on the 10th of the next month.

1. These dates must be strictly observed, and if all the lists have not been received from Treasuries on the due dates, those which have been received should be forwarded and supplementary lists should be sent as early as possible after the receipt of the late schedules.

1220. The Accountant General will preserve for record a copy of the covering lists, and also a copy of the schedule of receipts and of the entries in the "Miscellaneous" column of the schedule of payments.

Form of Exchange Account.

1221. The outward Exchange Account Current is prepared in Form 161. The inward Exchange Account Current is in Form 162 prescribed by the Military Account Department. The mutual adjustment and clearing of items is regulated by rules laid down in Chapter 57, and each Controller furnishes the Comptroller General and the Accountant General concerned annually with a statement compiled in the manner mentioned in Article 1157 of that Chapter.

1. The following explanations may be of use:—

Head I.—Remittances to Civil from Military.

This is intended for cash remitted by a Military Departmental officer into a Civil Treasury.

as also for sums paid in by Military Officers and Chaplains on account of family remittances to England. These sums appear in the second money column of the Treasury schedule, Form 65. Transfer receipts drawn by Civil Treasuries, and cheques drawn by Cantonment Secretaries on Military Treasure-chests, will also be shown under this head. They appear in the first money column of Form 65.

Head II.—Remittances from Civil to Military.

These remittances are issues of payments upon cheques and transfer receipts issued by Military Officers, and also—when such is specially ordered—specie remittances from Civil Treasuries to Military Treasure-chests. Registration fees, Stamp, Abkari and Salt collections, etc., paid into Military Treasure-chests will appear under this head.

Head III.—Items adjustable by Civil.

This is intended for receipts and charges on account of the Civil Department received and expended by Military Officers, and debited or credited by them to the Civil Department for adjustment upon the Civil Accounts. Under this head may be included sums received into the Military Treasure-chests on account of Cantonment Funds, Contributions for Foreign Service, examination fees and subscriptions to Service Funds. Consequently the original items under this head are always in the account rendered by Military to Civil, and the responding entries are always in the account rendered by Civil to Military. The responsibility for adjustment rests with the Civil Officer.

Head IV.—Items adjustable by Military.

This is intended for receipts otherwise than on receivable orders and for payments on Military Account otherwise than on cheques and transfer receipts issued by Military Officers; and also for the value of stores supplied by and returned to Civil Departments. These will be debited or credited to Military in the account rendered by the Civil to the Military. The only entries in the account rendered by Military to Civil are the responses given by Military in adjustment of these debits and credits.

The Civil Officer is entirely responsible for the clearance of heads I and III, and the Military Officer for heads II and IV. Accordingly, the Civil Officer need give no particulars in his outward Account Current of the items credited and debited under heads I and III, and in the same way the Military Officer need give no particulars of the items credited and debited under heads II and IV of his outward Account Current. Civil Officers in giving particulars under head IV of items credited, will be careful to enter the full designation of the party paying the amount into the Treasury.

Returns for Accountant General, Military Department.

1222. On the 23rd of June of each year each Accountant General and Comptroller should furnish the Military Controllers concerned with a statement showing the probable amount of original debits and credits on account of the Military Department, that will appear in the Exchange Accounts for March (final) under head IV.—Items adjustable by Military, according to the latest available information.

1223. Each Accountant General should send direct to the Accountant General in the Military Department, by the 30th of each month, a statement in Form 163 showing the debits and credits to that department in his books for, and to the end of, the preceding month. In the case of Madras, Bombay, and India the figures may be sent a fortnight later.

1224. The Accountants General, Bengal, Madras, and Bombay and the Comptrollers, India Treasuries, Assam, and Burma, should also send to the Accountant General, Military Department, as well as to the Examiner of Marine Accounts, Bombay, on the same dates, a similar statement showing the debits and credits on account of Imperial Marine.

Adjustment of Stores.

1225. Adjustment of the value of stores supplied to the Civil Department for which payment can be required under the rules for inter-departmental charges should be made monthly, the debits being raised against the

Government or Department concerned through the Exchange or Central adjusting account, as the case requires, supported by the receipt of the officer to whom the supply was made, in which the authority for the supply will be noted; the value of the stores will also be entered in the receipt, if practicable, otherwise a separate valuation statement will be furnished.

1. Military debits for ordnance stores supplied to Provincial Governments must be accepted including exchange, *plus* cost of transport from seaboard to place of issue (4 per cent. on the value of the stores), *plus* 10 per cent. departmental charge on the sum of the above charges, in addition to all transit charges.

2. The cost of military stores supplied to Imperial Civil Departments is not to be charged to the latter.

3. The debits of the Military Department for Medical stores supplied to Provincial Governments, Civil Departments, and Charitable Dispensaries, will, for European stores, be at stock-book rates, *plus* exchange, *plus* 10 per cent. on the sum of the above two items. For local stores, stock-book rates only, *plus* 10 per cent., will be charged. In both cases the cost of transit from the place of issue must be paid by the receiving department.

1226. The following rules have been laid down with regard to the charge for new instruments supplied by the Medical Store Department, and to the repair of old ones:—

1. The charge for new instruments imported by the Medical Store Department will be at stock-book rates, *plus* exchange, *plus* 10 per cent. on the sum of the above two items. For new instruments locally manufactured or purchased, stock-book rates only, *plus* 10 per cent., will be charged. In both cases the cost of transit from the place of issue must be paid by the Civil Department.

2. No allowance will be made to the Civil Department for the value of instruments returned into store as useless and unserviceable, and no charge will be made to the Civil Department for the repair of instruments returned for repair and not brought upon the books of the Medical Store Department. But when any new articles are supplied from stores to complete a set, the charge will be as in note 1, including cost of transit

3. When European instruments returned into store on delivery voucher are found fit for repair and re-issue, credit will be given for them to the Civil Department at two-thirds of the stock-book rates, *plus* exchange. For local instruments credit will be given at two-thirds of the stock-book rates only. The charge for such instruments, on re-issue to the Civil Department, will be the sums thus allowed for them, *plus* 10 per cent. In both cases the cost of transit from the place of re-issue must be paid by the Civil Department.

1227. For European medical stores supplied to Municipalities, Native States, and private individuals, the charge will be stock-book rates, *plus* exchange, *plus* 20 per cent. on the sum of the above two items. For local stores, the charge will be stock-book rates, *plus* 20 per cent. In both cases the cost of transit from the place of issue must be paid.

Lapse of Transfer Receipts and Cheques.

1228. Military transfer receipts lapse at the end of the third account year after the year of issue; and Military cheques, at the end of the third month after the month of issue. Both will be adjusted in the books of the Military Department, and not in those of the Civil Department.

Deceased Soldiers' and Deserters' Estates.

1229. Under Articles ~~178 and 179 of Act V of 1869~~ (Indian Articles of War), the surplus of the estates of deceased persons subject to those Articles, or of the property of deserters, is remitted to the Comptroller, India Treasuries (or to the Accountant General, Madras or Bombay, according to circumstances); the surplus property of deserters should be credited as revenue immediately on receipt, while that of deceased officers and soldiers should be credited to a

Page 514, Article 1229—

In the first line for "Articles 178 and 179 of Act V of 1869" read "Articles 176 and 177 of Act XII of 1894".

(*6th List, 20-3-96.*)

Page 515, Article 1237, line 2—

For "in all three Presidencies" substitute "of the four Military Commands".

(4th List, 19-6-95.)

distinct sub-head under deposits and entered in a register in Form 164. Such deposits, if not claimed within three years, will be credited to revenue, like any other deposits.

Receipts and Payments at a Military Treasure-chest on account of other Departments.

1230. In cases in which Military Treasure-chests are authorised to receive money from, or pay money to, officers of the Public Works (including Railway) they will conduct and account for the receipts or payments in strict conformity with Articles 449, 451, 457, 458, 461 and 462.

1231. Transactions between Military Treasure-chests and Public Works officers will be settled through the Central Adjusting Account. The cheques issued will be original items in the Public Works accounts. The cheques paid will be responding items in the Military accounts, and they will be so charged at once as the payment is made without waiting for the schedules of the original items. These schedules will, however, be furnished to, and be checked by, the Military Account Department as directed in Chapter 56; they should contain details showing the number, date, and amount of each cheque, and the name of the officer who drew it.

1232. Transactions between Military Treasure-chests and Postal officers will be settled in the same way. Remittances by Postal officers will be original items in the accounts of the Comptroller, Post Office, and responding items in the Military accounts. When advances are drawn by the Postal Department, the payments by the Military Department will be original entries.

1233. Transactions with the Civil Department will be settled through the ordinary Account Current exchanged by the Civil and Military account officers.

Indian Military Service Family Pension Regulations.

1234. Subscriptions recovered under these regulations should be credited to the Military Department of the Presidency concerned. (See Article 958.)

Pensions derived from the Old Military and Orphan Funds.

1235. Pensions of these Funds paid from Civil Treasuries are adjusted finally in the Civil Department (see Article 957). The bills paid and covering schedules received with the Treasury Accounts should be sent by the Civil Accountant General as soon as they are received to the Pay Examiners concerned for audit and return. Any amounts objected to by the Examiners should be held under objection in the Civil Department until the objection is satisfied.

Exchange on Transactions with London.

1236. The exchange on transactions with London should be shown in the exchange account with India.

Military Accounts submitted to Comptroller General.

1237. Monthly accounts of the Military Department are rendered by the Controllers of Military Accounts ~~in all three Presidencies~~ to the Comptroller General and to the Accountant General, Military Department; they should be furnished not later than 65 days after the close of the month to which they relate.

Chapter 62.—Post Office.

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Assignment of Funds.

1238. Letters of credit are issued monthly by the Comptroller, Post Office, as explained in Chapter 26, supplementary credits being issued by telegram.

Accountant General's Statement of Postal Receipts and Payments.

1239. Actual receipts and actual payments on account of each Head Post Office are taken, without further detail or classification, to credit and debit of Exchange Account between Civil and Post Office in the monthly accounts and Provincial books, and are communicated, in the monthly account (Form 165), to the Comptroller, Post Office. Miscellaneous receipts and charges by Civil Officers on account of the Post Office are also shown in the statement in the columns provided for the purpose. This account should be furnished by the 3rd of the second month after that to which it relates; and no vouchers need be appended to it except for miscellaneous charges, as the Comptroller, Post Office, will have received a verified copy of the Pass book from the Postmasters concerned in accordance with Article 520.

Comptroller's Statement of Civil Receipts and Payments.

1240. The Comptroller, Post Office, furnishes each Civil Accountant General monthly with a statement showing the receipts and charges (if any) on account of the Civil Department appearing in the Postal Accounts, but not passing through any Treasury Accounts. These statements do not include any responding entries, but only original items which have to be adjusted in the Civil Department. On receipt of these statements the Civil Accountant General makes the requisite adjustment of the transactions on his books by *per contra* debit or credit to account between Civil and Post Office, and includes these debits and credits in his monthly statement of Postal receipts and payments.

1.—Bills for service hire of the Tonga and Bullock train service between Kalka and Simla on account of the Viceroy and Lieutenant-Governors will be audited by the Comptroller, Post Office, and the charges included by him in his monthly statement for the Accountant General concerned. The Accountant General will accept the bills on the authority of the Comptroller, and adjust the charges by debit to Tour charges and credit to account between Civil and Post Office.

2.—In the accounts of Bombay, the net amount due to the General Post Office in London on account of Money Order exchanges and postage collections is taken to the debit of Exchange Account between Civil and Post Office by credit to the account between India and England, and the amount is deducted from the credit side of the account sent to the Comptroller, Post Office, by the Accountant General, Bombay.

Responsibility for Adjustment.

1241. The Comptroller, Post Office, will be entirely responsible for clearing the debits and credits in the Exchange Account between Civil and Post Office.

The progress of adjustment of the debits and credits in the Exchange Accounts will be watched by the Comptroller in the manner laid down in Article 1156, and he will annually furnish the Comptroller General with a progress register for each of the following accounts:—

1. Account between Post Office and Telegraph.
2. Account between Civil Accountants General and Comptroller, Post Office.
3. Transfers between Postal Officers.

Differences in Money Order Accounts.

1242. The Comptroller, Post Office, will communicate to the Comptroller General annually the difference between the ledger and the balance of the Issue Lists with a view to sanction being obtained to write off the amount by deduction from the credit on account of unclaimed Money Orders.

Stationery and Printing Charges.

1243. All charges on account of Stationery supplied to, and printing work done for, the Postal Department are debited to that Department, the adjustment being made annually.

1244. In the case of stationery supplied from the Central Stores at Calcutta, Madras and Bombay, the Superintendents of Stationery communicate the amounts debitable to the Postal Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Comptroller, Post Office, by credit to "30.—Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to the Postal Department."

1245. As regards printing work executed at Government Presses for the Department, at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Comptroller, Post Office, the cost of printing work done for the Postal Department and the cost of stationery supplied for such work; the former being adjusted by deduction from the printing charges and the latter by deduction from the charges for stationery on his books. The Superintendents of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the press concerned.

Chapter 63.—Telegraph Department.

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Assignment of Funds.

1246. The Director-General of Telegraphs, before the commencement of each official year, furnishes to the Comptroller, India Treasuries, a statement (in Form 166) of the probable cash requirements of his Department for the year, and the Comptroller forwards extracts from the statement to each Provincial Accountant General, showing the requisitions on the Treasuries under his control. These the Accountant General communicates to the treasuries concerned (Article 528), and issues letters of credit (Article 536), upon application from the Examiner of Telegraph Accounts in Form 167.

Accountant General's Statement of Telegraph Receipts and Payments.

1247. The receipts and payments are taken to the remittance head, "Account between Civil and Telegraph," and a monthly statement thereof in a form similar to that used for the account with the Post Office (Form 165), will be sent to the Examiner of Telegraph Accounts, Calcutta. With this statement will be submitted every month any receipts granted by Telegraph Masters for stamps advanced as permanent advances under Article 546, together with a list of such receipts, the total of the list being stated in words as well as in figures. Receipts on account of special advances of stamps made under Article 547, should be shown distinctly at foot of the above list.

1248. A memorandum of the sales of telegraph stamps during the month should be despatched in anticipation of the monthly statement, so as to reach the Examiner on or before the 20th of the month following that to which it relates. If the memorandum cannot reach in time, a telegram should be sent of the total amount of sales.

Examiner's Statement of Civil Receipts and Payments.

1249. The Examiner furnishes the Civil Account Officer with a monthly statement (in Form 168) of the receipts and charges on account of the Civil Department appearing in the accounts of the Telegraph Department. This statement does not contain any responding items, but only original items which have to be adjusted in the Civil Department. The Civil Account Officer will make the requisite adjustments in his accounts upon these statements, by *per contra* debit or credit to the Telegraph Department, and will include these debits and credits in his monthly statement of Telegraph receipts and payments.

Page 518, Article 1247.—Insert the following in continuation :—

As it is necessary that temporary advances made under Article 547 should be adjusted before the end of the next month at the latest, an auditor finding such an advance in the ± memo. should enter it in his objection book in the column "Items awaiting clearance," and should remove the objection when the advance is adjusted by an addition to the stock in the ± memo.

(*3rd List, 20-3-95.*)

Responsibility for Adjustment.

1250. The Examiner of Telegraph Accounts bears the entire responsibility for clearing the debits and credits under Exchange Account between Civil and Telegraph in the Civil accounts; and no account of the outstandings need be kept by the Civil Account Officer. Nor will the transactions be adjusted to service and other heads upon the local accounts. The Civil Account Officer must, however, use due endeavour to adjust debits and credits given him by the Telegraph Department, and must take the necessary action to clear the account of any debit or credit which he has passed on to the Telegraph Department, but which the Examiner finally rejects.

1. The rate of exchange for converting Krans into Rupees in the accounts of the Indo-European Telegraph Department has been fixed at 250 Krans per 100 Rupees, with effect from the 1st July 1890—(G. I., F. D., No. 2983, dated 20th June 1890).

1251. The Examiner of Telegraph Accounts will annually furnish the Comptroller General, through the Accountant General, Public Works Department, with a Progress Register, compiled in the manner laid down in Article 1157, for each of the following accounts:—

Account current between Civil and Telegraph.
Account current between Public Works and Telegraph.
Transfers between Indian and Indo-European and Telegraph Post Office.

Provincial Lines of Telegraph.

1252. A contribution or payment to the Telegraph Department for services rendered, either by way of rent for a private line or as contribution under guarantee or agreement, towards the expense of maintaining a line or office, is to be dealt with between the Telegraph Department and any other department, or any Government office, in the same way as similar arrangements between the Telegraph Department and the public generally. The amounts will appear in the Telegraph accounts as contributions or rents, by debit to the Civil Department, and will in the Civil accounts appear as miscellaneous expenditure of the department concerned, or contingent expenditure of the office concerned, by credit to the Telegraph Department.

1253. In the case of branch telegraph lines worked on the guarantee against loss of a Local Government, the amount of loss or gain on working is at the end of the year passed by the Telegraph Department, through the Exchange Accounts, to the Civil Accountant General concerned.

Stationery and Printing Charges.

1254. All charges on account of Stationery supplied to, and printing work done for, the Telegraph Department are to be debited to that Department, the adjustment being made annually.

1255. In the case of stationery supplied from the Central Stores at Calcutta, Madras and Bombay, the Superintendents of Stationery communicate the amounts debitable to the Telegraph Department to the Comptroller, India Treasuries, who will raise the necessary debit in his Exchange Account with the Examiner of Telegraph Accounts by credit to "30.—Stationery and Printing" by deduction from the charges as "Stationery supplied from Central Stores to the Telegrayh Department."

1256. As regards printing work executed at Government Presses for the Telegraph Department, at the end of each financial year, each Accountant General or Comptroller debits in his Exchange Account with the Examiner of Telegraph Accounts the cost of printing work done for the Telegraph Department and the cost of stationery supplied for such work; the former being adjusted by deduction from the printing charges and the latter by deduction from the charges for stationery on his books. The Superintendent of Stationery will treat the cost of this stationery in the same way as that of other stationery issued to the press concerned.

Page 521, Article 1257—

Strike out the words " in duplicate " in line 2 and also the last sentence " Duplicate vouchers are not required".

(*1st List, 24-4-94.*)

Chapter 64.—Account between India and England.

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Description and Form of Outward Account.

1257. The London account is prepared in Form 169 and is to be despatched once a quarter to the Comptroller General; but monthly schedules, ~~in duplicate,~~ in the following form, are required in anticipation of the account. Vouchers must be sent with these schedules. ~~Duplicate vouchers are not required.~~

No.

Government of *Schedule No.* *of the London Account for* *189* .

Item No.	Particulars.	Received or paid in India in Indian Currency.			Exchange.			Net Amount credited or debited to London. In Indian Currency.			In British Currency.		
		₹	a.	p.	₹	a.	p.	₹	a.	p.	£	s.	d.
		300	0	0	115	10	0	184	10	0	18	8	9

The figures given are those appertaining to an item of ₹300, the equivalent of which, at 1s. 2¼d., is £18-8-9.

1258. A separate schedule is required for each minor head, such as "Postage collected in India," etc. Each schedule should bear a distinguishing number, and the vouchers should be numbered to correspond with the items in support of which they are forwarded.

1. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shown, fractions of a halfpenny or less being omitted and larger ones being shown as a penny; when the whole schedule involves only one receipt, or one payment in England, the fraction should be omitted only in the total of the schedule.

1259. To insure the agreement of the figures in the Accounts Current with those shown in the Finance and Revenue Accounts for the year, a comparison should be made, in the first week of November in each year, of the London Accounts for the four quarters of the year with the corresponding total in the final account for March, as modified by subsequent journal entries submitted to the Comptroller General for incorporation in the accounts of the year. In the event of any difference being discovered, a supplementary Account-Current and schedule should be submitted.

Items to be included in the London Account.

1260. The several items which can appear in this account, and the accounts which are adjusted through it, are detailed in the list of heads under Remittance Account between England and India (Appendix P).

General Restrictions.

1261. In the account with London, no transactions are to be unnecessarily included. The general rule is that no item of receipt or payment is to appear when the credit or debit to the general revenues of India will remain unaltered; thus an advance of pay to an officer proceeding home is not debited to London, because the amount is recovered by short payment of his leave allowances; but any sum to be actually recovered in cash may be debited. So also a recovery of an advance of pay made in England must be finally adjusted within the Indian Accounts, unless it is on account of an advance made to an officer paid from local or municipal funds or by a foreign state, in which case it will always be credited to the London Account.

1. In illustration of the order that no transactions are to be unnecessarily included, it may be well to mention some cases in which special orders have been issued—
   (*a*) Advances to British troops proceeding home are to be finally charged in India.
   (*b*) Gain by exchange on stores supplied to Provincial departments is not to be included in the London Account, but to be taken to "Exchange on Remittance accounts" or "Account-Current with India" according as it originates in the Accounts of India or the other Provinces.
   (*c*) Payments out of the fund set apart in 1849 by the agreement with Maharaja Dhulip Singh should be a final charge in India.
   (*d*) This account should not be used for remitting balances of Civil Savings Bank depositors who have gone to the United Kingdom, as such remittance should be made by money order.

2. Sale proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be in the first instance brought on to a Suspense Account, which will be cleared, when the transactions are closed, by transferring the balance, *i.e.*, the difference between the receipts and payments, to London Account.

Special items in Outward Accounts.

Basses and Minicoy Light Dues.

1262. The dues are taken at a tonnage rate under an Act of Parliament, and are calculated at pies seven and a half for Basses and pies two and a half for

Page 522, Article 1262.—For the first sentence substitute—

The dues are taken at a tonnage rate under an order of Her Imperial Majesty in Council, dated 29th June 1896, passed agreeably to an Act of Parliament, and are calculated at three-eighths of a penny for Basses and one-eighth of a penny for Minicoy Lights, both subject to an abatement or discount of 25 per cent. When paid or collected in India, the sterling rates are converted into Indian currency at the official rate of exchange fixed for the year.

(8th List, 27-2-97.)

Pages 525 and 526.—For Articles 1265, 1266 and substitute—

1265. The rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed British seamen, have been laid down by the Government of India for the guidance of the account department and the Marine officers concerned. Those relating to the Marine officers will be found in Articles 710 to 712 of the 1st Volume of the Civil Account Code, and the following rules deal with the disposal by the Accountant General of the duplicate account sent to him, and with the final adjustment of the account rendered to the Secretary of State.

On receipt of the duplicate account, the Accountant General will check in detail the transactions included in it, and having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money orders. The report will be in Form No. 171 and the balance of each Shipping Master's account should be separately entered in it The duplicate account should be filed in the office and its contents compared with the entries in the quarterly account current, London.

The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

The receipts and charges on this account fall under the head "Balances of Shipping Masters' Accounts"; only the net figures should be shewn in the London Account.

(9th List, 14 6-97.)

~~Minicoy Light dues.~~ Commission at 5 per cent. on the realisations is credited to Customs, and the balance to "Remittance Account between India and England." When a refund of these dues is made, the collectors of the dues should show them in their statements of collections periodically sent to England, ~~the net amount of collections only being taken in the account between India and England.~~ These dues are now for the most part collected in England.

1263. Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who will obtain the forms from England.

1264. The accounts of Basses and Minicoy Light dues should be summarised as in the specimen form given below for submission to the India Office.—

Statement of the amount due to the Board of Trade in respect of the Account of Basses and Minicoy Light dues collected in British Burma in the quarter ended 31st March 1885.

	R	a.	p.
Light dues collected at Rangoon	5,507	8	0
Ditto ditto Bassein	1,738	10	4
Ditto ditto Akyab	2,776	12	4
Ditto ditto Moulmein	1,276	6	7
Gross amount of dues .	11,299	7	3
Less amount refunded to *Chupra*	37	4	8
Net amount of dues	11,262	2	7
Less commission at 5 per cent. on the net amount . .	563	1	8
	10,699	0	11
Add commission due to Board of Trade, as per Query No. 71 of 1883-84	22	7	7
	10,721	8	6
Equivalent in sterling, at 1*s.* 2¼*d.* the rupee . . .	£658	18	5

1. The Minicoy dues should not be shown separately from the Basses dues, but in one sum, both in the counterfoil and in the account.

2. All refunds of Light dues should be adjusted at the official rate of exchange for the year in which the refunds are made.

Deceased and Distressed Seamen.

1265. The following rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen, have been laid down by the Government of India for the guidance of the account department and the Marine offices concerned. The receipts and charges on this account fall under the head "Balances of Shipping Masters' Accounts."

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping Masters, Master Attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 170, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to Officers in the British Possessions Abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms prescribed by those instructions and draw out their vouchers as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the District Treasury account daily in full, any balance in hand being remitted to the Treasury. Such receipts and charges will be credited and debited to Account-Current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to Account-Current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified Form C. C. 18 above referred to) of the month's transactions, including seamen's money-orders, should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General, for transmission to the Secretary of State for India.

7. On receipt of the duplicate account, the Accountant General will check in detail the transactions included in it, and having satisfied himself of their correctness, report to the Secretary of State the amounts due to or by the Board of Trade on account of the balances of Shipping Masters' accounts and seamen's money-orders. The report will be in Form No. 171, and the balance of each Shipping Master's account should be separately entered in it. The duplicate account should be filed in the office, and its contents compared with the entries in the quarterly Account Current, London.

8. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the Indian and Imperial Exchequers; amounts realised or paid in India will be recorded in Indian currency; while the balance only of the monthly account submitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

9. The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

1266. The wages of discharged seamen detained in hospital or in jail should be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London Account for their wages, or for the balance in hand at the time of their death.

1267. Unclaimed wages and deposits of British seamen, not deceased, when ruled by the Merchant Shipping Act (Act I of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department, and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade after they have remained unclaimed in the Shipping Master's hands for a period of twelve months.

Navy, Emigration and other Bills.

1268. For claims against Her Majesty's Navy (*e.g.*, for coals supplied), navy bills in duplicate must be obtained, which will be forwarded for realisation through the London account. All charges incurred by Civil Departments for similar supplies should be passed on to the Examiner of Marine Accounts for adjustment and the navy bills in duplicate, with supporting vouchers (*e.g.*, receipts signed by the responsible officer of the ship in the case of stores supplied) should be forwarded to the Examiner of Marine Accounts for transmission to the Comptroller General.

1269. Bills on the Crown Agents for sums advanced to the Emigration Agents are debited to Account Current with London. Those drawn in Calcutta are forwarded to the Comptroller General by the Comptroller, India Treasuries, for despatch to the India Office; while those drawn in Madras are forwarded to the India Office by the Accountant General.

Hong-Kong Police Pensions.

1270. Accountants General are required to furnish the Comptroller General with half-yearly schedules in duplicate, accompanied by vouchers of payments to retired Hong-Kong policemen. The vouchers accordingly need not

Page 525—

Omit Article 1271.

(5th List, 17-9-95.)

accompany the monthly schedules, as they are forwarded to the Secretary of State with these half-yearly schedules.

Family Allotments.

1271. For the rules regarding family allotments, see Articles 777 to 783.

Stamp Duty on Royal Warrants.

1272. When Royal Warrants are received for delivery to persons appointed to posts in India and resident in it, the equivalent of a sum of 10*s.* on account of stamp duty on each warrant should be recovered, as a matter of course, from the person appointed, and without any special instructions on the subject from the Secretary of State.

1273. The amount is credited in the outward London Schedule. It is also debited to India in the Inward London Account, as it represents an actual payment in England, and if no recovery has been effected before receipt of the extract from this account, it should be made as soon after as possible, and the debit responded to in the next outgoing London Schedule.

Direct Remittances to England.

1274. As a general rule, no money should be paid in England on account of the public service, except through the Secretary of State; but this rule has been relaxed in the case of stores purchased, or literary work done, in England under the control of the authorities in India, when the payment should be made without the intervention of the India Office.

1275. When any such payment is to be made in England, the officer who is responsible for making the payment can present his bill for the money to the Accountant General, and obtain in payment of it a bill-of-exchange payable in London, which the Accountant General will purchase through the Bank. If in any case the Government of India grants authority to make the payment through the Secretary of State, the Local Government should be moved to send a separate communication through the Government of India (except Madras and Bombay), requesting that the payment may be made. Credit should be given in the London account if cash has actually been lodged in an Indian Treasury, otherwise credit should be delayed till the payment has been notified in the Outward London Account.

Claims for recovery by Secretary of State.

1276. Payments in India on account of Her Majesty's Imperial or other Government which are to be recovered by the Secretary of State, are to be advised to the Comptroller General for communication to the India Office as soon as possible, and in anticipation of the regular account; and all vouchers and documents necessary for the recovery are to be sent with the advice. Vouchers for charges of an unusual nature should either be supported by orders of Government authorising their recovery in England, or the circumstances under which the charge was incurred should be fully explained.

1. The vouchers for payments made by the Muscat Treasury on account of dieting slaves seeking redress should contain information regarding the circumstances in which they were received and dieted at the Consulate.

The amount will be included in the schedule and account mentioned in Article 1257, and against it will be quoted the letter of advice to the Comptroller General with which the vouchers were sent.

Secretary of State's Bills.

1277. The amount of the Secretary of State's bills advised to Calcutta, Madras, or Bombay, must be adjusted as follows in the month in which they are drawn by the Secretary of State. The sterling amount of each bill is to be debited at ₹10 per £ to the head "Bills drawn on India by the Secretary of State" by credit to a head called "London Bills Payable, Principal;" and the difference between the rupee value thus stated and the rupees actually drawn for should be debited to "Exchange on Remittance Accounts" for bills drawn on Calcutta and "Account Current with India," for bills on Madras and Bombay, minor head "Exchange on Secretary of State's Bills" by credit to a head called "London Bills Payable, Exchange."

1278. The debits under "Bills drawn on India by the Secretary of State" will thus, in each month, be the same as the credits in the Home Accounts under the corresponding head.

1279. The head "London Bills Payable, Principal," is to be debited at the time of payment with the rupee equivalent of the sterling amount of the bills at two shillings, the difference between this amount and the amount actually paid being charged to the head "London Bills Payable, Exchange."

1280. Both the heads "London Bills Payable, Principal," and "London Bills Payable, Exchange," will be closed to balance. The balance of the former head at the close of the year will represent the sterling amount of the bills outstanding on the 31st March, and the balance of the latter head will be the exchange on the bills outstanding.

1281. A monthly statement of Council Bills will be rendered to the Comptroller General by the Comptroller, India Treasuries, and the Accountants General, Madras and Bombay; the debits under the head "Bills drawn on India by the Secretary of State" will also be included in the Outward Accounts Current with London.

1282. Telegraphic transfers are necessarily advised and paid before the post advices, showing the sterling equivalents, are received. The payments should be debited to "London Bills Payable, Telegraphic," and after all the post advices for the month are received, a transfer entry should be drawn up debiting "Bills drawn on India by the Secretary of State" and "Exchange on Remittance Accounts" or "Account Current with India," as explained in Article 1277 by credit to "London Bills Payable, Telegraphic."

1283. The Comptroller General prepares a weekly statement to show the progress of the drawings and payments of Council Bills, and to enable him to do this the Accountants General, Bombay and Madras, send him every Monday a telegram showing—

(a) Amount of Council Bills advised.
(b) Amount of bills paid during the week.
(c) Amount of bills advised but not paid.
(d) Amount of telegraphic transfers advised but not paid.
(e) Total of a, b, c, and d check figure.

1284. The Secretary of State has certain payments to make, which are reckoned in rupees in India. These payments he makes by special bills, drawn in the same form as Council Bills; but they must be carefully distinguished from the Council Bills, and the payments when made are to be passed

on to the proper service head. At present there are only two such classes of payments, *viz.*, (1) certain Nizamut Pensions, which are paid by bills on Calcutta and are charged to service heads in the Bengal Accounts; (2) certain payments to the Euphrates and Tigris Steam Navigation Company, which are paid by bills either on Calcutta or on Bombay, and which when paid should be charged to the Post Office.

Method of Conversion.

1285. The debits and credits in the London Account Current are made on the basis of converting Indian figures at two shillings the rupee. When, as is the general rule, adjustment is to be made at any other rate, the exchange is to be shown separately on the supporting schedule, its amount being carried to the debt head "Exchange on Remittance Account" in the India Accounts alone, while for other offices the amount will be taken to the Exchange Account with India. As each schedule will refer to one particular head of the Account Current, the exchange may be calculated on the aggregate only, so that the second and third money columns of the schedule will be filled up on the total line only.

1286. The amount to be credited in the London Account will be the value of the sterling debit at two shillings the rupee, the difference between this amount and the sum actually received being credited to Exchange on Remittance Accounts or to account with India; similarly, the amount to be debited to the London Account Current will be the equivalent at 2*s.* the rupee of the sterling amount calculated at the prescribed rate of Exchange, and the difference between this amount and the sum actually paid will be credited to Exchange on Remittance Accounts or to Account with India; for instance, when the fixed rate is 1-2⅛, and it is necessary to recover or pay a sum of £10, ₹162-11-5 will be received, or paid, of which ₹100 will be credited or debited to the London Account, and ₹62-11-5 to Exchange on Remittance Accounts, or to account with India, as the case may be.

Rate of Exchange.

Official rate.

1287. With the exception of the transactions mentioned below, which are adjusted at rates fixed by special orders, exchange should be calculated on *all* transactions at the rate fixed for each year for the adjustment of transactions between England and India. For method of calculation, see Appendix L.

1. The rate for each year is here recorded for convenience of reference—

	s. d.		*s. d.*
Before 1871-72	2-0	For 1882-83	1-8
For 1871-72	1-11	„ 1883-84	1-7⅛
„ 1872-73	1-11⅛	„ 1884-85	1-7⅛
„ 1873-74	1-11	„ 1885-86	1-7⅛
„ 1874-75	1-10	„ 1886-87	1-6⅛
„ 1875-76	1-10⅛	„ 1887-88	1-6
„ 1876-77	1-9⅛	„ 1888-89	1-5
„ 1877-78	1-9⅛	„ 1889-90	1-4⅛
„ 1878-79	1-9	„ 1890-91	1-5
„ 1879-80	1-7⅛	„ 1891-92	1-6⅛
„ 1880-81	1-8⅛	„ 1892-93	1-4⅛
„ 1881-82	1-8	„ 1893-94	1-2⅛*

*This rate of exchange does not apply to the payment of furlough and absentee allowances in England, the rate for which has, pending further orders, been fixed at 1*s.* 6*d.* the rupee. But furlough allowances of officers fixed in sterling and paid in India should be paid at the rate of exchange fixed annually for the adjustment of financial transactions between the Imperial and Indian Governments. Officers placed on special duty in England or sent from India for that purpose, shall, with effect from 1st April 1893, receive the equivalent at 1*s.* 6*d.* per rupee of the pay due to them under the Regulations. Pensioners resident in India who draw their rupee pensions at the Home Treasury, will receive them converted at the official rate of exchange, but during the current year (1893-94) they will continue to receive them at the rate of 1*s.* 4⅛*d.* per rupee.

2. As orders have been issued for the adjustment of certain classes of transactions at the annual fixed rate, it is thought advisable to detail them here—

Emigration bills, collections of Basses and Minicoy light dues, emigrants' remittances, pensions to retired Hong-Kong policemen, navy bills, remittances of the present Administrator-General, recoveries of family allotments, balances of shipping masters' accounts, excluding transactions on account of Seamen's "Money Orders," stores for provincial services and local funds, stores for *ordinary* public works of Mysore, Hyderabad, and other Foreign States and the cost of passages of officers claimable from H.M.'s Imperial Government and recoveries in India on account of damages or short deliveries of stores shipped from England.

The fixed percentages on account of departmental charges, etc., will, of course, be calculated on the cost of the stores as converted. The portion of freight paid in England will also be adjusted at the rate fixed for the stores themselves.

Special rates.

1288. The exceptions to adjustment at the fixed rates are—

(*a*) Converted at two shillings the rupee. } Steam postage collections. Certain transactions of Military Funds.

The expression "par rate of exchange," which is sometimes used to denote the rate of two shillings to the rupee, must not be used.

(*b*) At the lowest rate of the Secretary of State's latest reported drawings on the presidency concerned at the time the advice of the recovery to be made in India is received. } Recoveries in India on account of the cost of appeals to Privy Council on behalf of estates under the Court of Wards.

There should not be any entries in the remittance account between England and India in respect of such cases. But on receipt of intimation from the Secretary of State of the amount due in sterling, its equivalent in Indian currency will be recovered from the ward's estate at the rate of exchange mentioned above. The amount when recovered should be finally adjusted under the head "I.—Land Revenue, Miscellaneous, Recoveries in India of Law Charges in England on account of appeals from India."

(*c*) Transactions on account of Seamen's Money Orders in Shipping Masters' accounts are adjusted at the rate of exchange at which the Money Orders are issued.

What year's rate applies.

1289. In the absence of specific orders to the contrary, whenever any sum due to the Government in sterling money is tendered or recovered in Government rupees, the amount to be accepted in British Indian currency shall be calculated at the rate of exchange fixed for the adjustment of financial transactions between the Indian Government and Her Majesty's Imperial Government *at the time the demand for payment is made.* It will always, however, be at the option of the debtor to discharge his obligations by a bill payable on demand, drawn upon London by any well-known bank or firm.

1. An exception to the general rule here laid down is contained in Article 82 of the Civil Service Regulations, under which advances received by officers in England will be recovered in India at the rate of exchange of the year *in which the advance was made.* Such advances, however, do not pass through the Account Current. (See Article 762.) A similar exception is contained in Article 1302.

2 Refund of the cost of a passage which has been paid for in sterling by an officer recalled to duty under Article 224 of the Civil Service Regulations is made at the annual rate for the year in which the passage was taken.

Page 528—Article 1287, Note 2.—Add to the list of transactions—

"and payments to the British Post Office on account of the continental transit of letters and newspapers and to India on account of the exchange of parcels."

Article 1288(a).—Strike out "Steam postage collections" from the right-hand margin.

(*8th List, 27-2-97.*)

Page 529, Article 1292—

∧ After the word "Colonies" in line 3 insert "other than those which exchange Accounts Current with the Government of India".

To the end of the paragraph add—

✕ Payments made in those colonies which exchange Accounts Current with the Government of India will be adjusted through those Accounts Current.

(10th List, 24-9-97.)

Pensions and leave Allowances in rupees.

1290. In the case of pensions and leave allowances fixed in rupees but paid in Sterling, which are chargeable either wholly or partly to Foreign States or Local Funds, the equivalent of the actual cost of the pensions or leave allowances in Sterling at the privileged rate of exchange, *viz.*, 1*s.* 9*d.* per Rupee in the case of pensions and 1*s.* 6*d.* per Rupee in the case of leave allowances, should be recovered from the Foreign States or Local Funds by re-converting the sterling amount into rupees at the rate of exchange fixed for the adjustment of transactions between England and India *for the year in which the demand for payment is made.*

Inward Account.

Form and Contents.

1291. The Inward Account Current from London will contain only actual and original receipts and payments, and will exclude all items which have been shown in the Homeward Account. This account is received by the Comptroller General, who sends extracts from it to the account officers concerned.

The India Office in calculating fractions of a month, takes every month as consisting of thirty days.

1292. Salaries and allowances of all kinds are brought finally to account in the Home Accounts and are not included in the India Office Account Current. Pensions and leave allowances paid in the Colonies are similarly treated, and to enable the India Office to deal with these, quarterly returns in Form No. 172 are submitted by the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries, to the Comptroller General, showing the warrants issued for payment of pensions or leave allowances in the colonies, the return for pensions being separate from that for leave allowances.

1. As to allowances specially chargeable to Local Funds, etc., see Article 1290.

Treatment in Accountant General's Office.

1293. On receipt of extracts of the Inward London Account from the Comptroller General, the Accountant General should adjust the receipts and payments to the proper heads by debit and credit to the account with London and include these responding entries in his schedules of the outward London Account. Exchange should be adjusted as laid down in Article 1285.

1. When, in the extract from the Inward London Account received from the Comptroller General, any item is found susceptible of adjustment in the Public Works, Military or Marine Department, an extract, supported by the original documents, should be communicated to the Accountant General of that Department or the Examiner of Marine Accounts, as the case may be, for adjustment. The Comptroller General should at once be informed when any item is so passed on.

2. If an amount paid or received in England on any private or trust account is remitted to India through the account from London, the exchange must be borne in mind in making the adjustment in India. Thus, a legacy of £28,000 received in England was remitted through the account for expenditure on education in Bengal: the amount available for expenditure was not R2,80,000, but R3,36,000.

European Stores.

Purchase.

1294. The resolution of the Finance Department, No. 185, dated 10th January 1883, as amended by Finance Department No. 2586, dated 23rd May

1889, states the extent to which, in the purchase of European stores, the intervention of the India Office must be used, or may be used, or may not be used. These orders apply to incorporated, but not to excluded local funds, or to independent and non-official corporations, such as Port Commissioners or Municipalities.

1295. Officers who indent for stores on the India Office must state specifically in the indent whether the cost is to be treated as an Imperial, Provincial, Imperial and Provincial jointly or local fund charge, or whether it is a charge against any foreign state.

1296. Great care should be taken to enter in the indent the correct head of account to which the cost of the stores is debitable; in the event of any error being subsequently detected, the Accountant General should make the necessary correction in his own accounts, and should not send any announcement to the Secretary of State.

Stores for Imperial Departments.

1297. The cost of stores required for Imperial Departments is charged off finally in the Home Accounts. When stores are required for the *joint* use of Imperial and Provincial Departments, their whole cost will be treated in the Home Accounts as an Imperial charge, and the necessary adjustment between Imperial and Provincial revenue will be made in India.

Stores for Provincial Services, Local Funds, or Native Governments.

1298. If Stores are required for the use of a Provincial department exclusively, but are not specially applicable to the service of any single Province, their cost will be debited at home to Provincial Services, India, and its distribution will be made by the Comptroller General among the Provinces supplied.

1299. Payments made in England on account of stores and freight (unconnected with Public Works) chargeable to Provincial Services, Local Funds, and Foreign States, etc., are communicated by the Comptroller General to Provincial Accountants General in monthly statements received from the India Office, and are charged by the Secretary of State as remittances to India. The statements for similar payments connected with the Public Works Department are forwarded to the Accountant General of that Department which enables him to answer the debits in the remittance accounts received by the Comptroller General from London.

1300. As it is essential that the account with London should at once receive credit for the whole amount charged, the amount communicated in the monthly statements will be adjusted immediately by debit *per contra*. This debit as regards Provincial Services will be made to the appropriate service head, as regards local funds, as expenditure of the fund concerned, and as regards native states, to the debt head "Account Current with Native States." In the last-named instance arrangements must be made at once for the necessary recovery. When, for want of sufficient information, it is difficult to determine the proper head of charge, or when recovery has to be made through local officers, the items must be placed in a suspense head, "English Stores Suspense Account."

Page 530, Article 1297—

After the words "Imperial Departments" in line 1, insert "or for the joint use of Imperial and Provincial Departments."

Strike out 2nd sentence.

(13th List, 6-10-98.)

1301. On receipt from the Comptroller General of extracts from the Secretary of State's remittance account, the figures relating to the stores here mentioned will be compared with the credits already afforded on account of them to the London account, steps being taken for the settlement of any difference that may be noticed.

1302. The recoveries from Provincial Services and local funds must be made at the rate current for the year of payment in England, and not that of the year of recovery in India.

1. Recoveries made by the Public Works Department at the instance of the Civil Department from local funds for English stores supplied, will be credited by that Department to the Civil Department.

2. As trivial damages, unless arising from manifestly defective packing, are irrecoverable, credit must be given to London for the full amount there paid for stores supplied for Provincial Services without deduction for such petty damages.

3. In case of petty differences between the invoice and the account current debits of charges paid for stores in England, the latter should be taken as correct and recovery made accordingly. Recoveries made for other damages and short deliveries should be certified on the return packing accounts.

1303. The following additions are made to the invoiced price of European articles supplied for Provincial and Local Funds, Railways and Irrigation Works, Native States, private individuals, etc., in calculating their cost recoverable from these various sources:—

(*a*) One per cent. for marine insurance, cost of stores lost, general average, etc.

(*b*) Two per cent. for departmental charges.

1. (*a*) and (*b*) are not levied on military and medical stores.

2. The adjustment of these extra charges should be made entirely on the Indian books by credit to "XXV.—Miscellaneous—Percentages chargeable on European stores for Provincial and Local Funds, construction of Railways and Irrigation works, Native States, etc.," and debit to the parties supplied.

(*c*) Exchange at the rate annually fixed for the adjustment of financial transactions between the Indian Government and Her Majesty's Imperial Government.

NOTE.—For adjustment of exchange, *vide* Article 1285.

1304. Similar extra charges should be made for stores imported from England for Imperial services, but eventually transferred to Provincial, etc.

Register of Invoices.

1305. The annual report of the expenditure on stores in each department or province which is submitted to the Government of India in the Department of Finance by each Local Government is described in Article 1624. This report is to distinguish stores procured through the Secretary of State from those purchased locally.

1306. The cost of stores supplied for Provincial Services and local funds is adjusted on the local books under Articles 1298 to 1304. In order to trace, to their destination in India, the stores purchased in England, the cost of which is entered as a final charge in the Home account (see Article 1297), the Secretary of State furnishes monthly statements to the Comptroller General, showing the payments made in England on account of stores and freight, the invoices despatched to India, and the balance of expenditure uninvoiced: these statements give the number, date, amount, and other particulars of identification of each invoice, and are prepared separately for each major head, such as "Stamps," "General Administration," "Minor Departments," etc.

1307. The Comptroller General forwards the statements, or extracts therefrom, to the account officer of the province or department for which the stores are supplied, and it is the duty of the latter officer to compare these statements with the invoices of the stores supplied, transmitted to him weekly through the Comptroller General or (in the case of Madras and Bombay) directly by the India Office, in order to see that invoices of all stores shipped for departments in account with him have been received and distributed.

1308. On receipt of the invoices they should be entered at once in a register, which should contain separate pages for each department or officer obtaining stores from Europe, and should set forth the following details under each heading: (1) Name of vessel. (2) No. of invoice. (3) Date of invoice. (4) Nature of stores. (5) Value of stores. (6) Freight paid in England. (7) Total. (8) Freight payable in India. (9) Grand Total. (10) Initials of Superintendent. This register should also contain columns to show the number and date of the memorandum or letter, forwarding the annual abstract statements (Article 1309) to each officer and the register number and date of receipt of his reply, and should be used for comparison with the monthly statements received from the Secretary of State.

1309. The Government of India has directed (*F. D. No. 1267, dated 21st July 1871*) that the local Accountants General must satisfy themselves that the stores shown in these registers are brought on the store accounts of the proper departments; accordingly, when all the statements for the year (Article 1307) have been received, annual abstract statements should be prepared from them in Form No. 173, and sent to each officer to whom stores have been consigned during the year; these officers are required to return the abstract statements in original and to certify in the prescribed column whether the stores invoiced have been received by them and brought on their store accounts.

General Average.

1310. "General Average" is the adjustment made among the various owners of vessel and of cargo, in the event of loss or damage occurring to the vessel. Claims for contribution to general average used formerly to be dealt with by the Comptroller General and the Accountants General, Madras and Bombay; but under the orders communicated with Finance Department Endorsement No. 707, dated 8th May 1885, such claims in respect to vessels carrying Government stores between England and India must, in future, invariably be referred to the India Office. It has also been arranged that such claims will give no lien on the stores, which are to be delivered in accordance with the conditions for freight, notwithstanding any claims for contribution to average.

Claims in respect to vessels carrying stores from one Indian port to another, should however be dealt with in India by the Comptroller General or the Accountant General of Madras or Bombay, as the case may be, in accordance with the following instructions:—

1. The agent for the vessel, before giving delivery of cargo consigned to Government, requires the officer above named to sign a bond agreeing to abide by the adjustment of the professional "adjusters," and also to make a deposit. This should be referred to the Government Solicitor for advice as to whether the case is, or is not, one for a "general average." If he so reports, the bond should be signed, and the deposit made, and a separate account kept.

2. The adjustment will, after some time, be presented by the agents. The Government in it will be credited—(1) with the deposit, (2) for any special losses of its cargo, (3) for any special expenditure incurred by it, and debited with share of any general losses or expenditure, as well as any particular expenditure for its benefit; and the resulting balance offered to or demanded from it.

Page 533—

Add as Article 1315A—

1315A. When an amount paid in England and charged in the Remittance Account, on the ground that it is recoverable in India from a Native State etc., is found not to be so recoverable or only to be partially recoverable, and the irrecoverable amount is treated as expenditure of Government in India, an advice of such adjustment should at once be sent to the Comptroller General for communication to the Secretary of State.

(9th List, 14 6-97.)

3. The cases are usually very complicated, and the claim should not be passed without scrutiny, but the net loss to Government on the whole matter has to be borne as expenditure. The chief thing to be careful of is that all receipts and expenditure connected with a case of loss, which is to be the subject of a general average adjustment, are passed on to the advance account opened on the Accountant General's books in connection with the case.

Special Items in Inward Accounts.

Indian Produce.

1311. All receipts and payments in respect of Indian produce consigned to the India Office, whether relating to Imperial or Provincial Services, are treated in the Home Accounts as remittance transactions. All such sums shown in the Inward London Account should accordingly be adjusted by credit or debit to the departments concerned, such as the Opium, Forest, Cinchona, etc.

Re-patriated Natives of India.

1312. Charges on account of Natives of India re-patriated by the India Office are included in the Remittance Account, and are debited to the province to which they belong.

Specially Chargeable Allowances.

1313. When a pensioner, or an officer absent on leave, whose allowances are not entirely chargeable to Indian revenues, is proceeding to England, the several sources from which his allowances are to be met, and the several proportions, are stated in his last-pay certificate; and quarterly statements in Form 174, one for pensions, and one for leave allowances, are forwarded (through the Government of Madras or Bombay, or the Comptroller General, as the case may be), showing all such last-pay certificates granted during the last quarter, the quarters being 1st January to 31st March, and so on.

1314. The payments to the persons named in these lists are included in the monthly accounts sent by the Secretary of State to the Comptroller General, and are passed on for examination to the Account Officers concerned.

1315. A pension, leave, or other personal allowance paid by the Secretary of State and intimated for recovery in India from any local or other fund must be recovered exactly as charged. The audit applied by the India Office is not to be reviewed or re-examined in India.

Chapter 65.—Journal and Ledger.

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Forms.

1316. The form of the journal is Form 175, and that of the ledger is Form 176.

Heads.

1317. The accounts to be opened on the ledger may be classified as follows:—

1. Opening and closing heads, *viz.*, Government, General Revenue Account, Grant Account, Balance.
2. Revenue heads,
3. Expenditure heads,
4. Adjusting heads,
5. Debt heads,
6. Remittance heads,

   } being the major and minor heads of the list given in Appendix P.

7. Personal accounts of Collectors who are in account with the Accountant General, including Local Remittances in Transit and also the following special heads, *viz.*, "Departmental accounts," "Exchange Account Abstract," and "Transfers," under which the entries on both sides must always be the same.

Opening the Books.

1318. The books are opened by transferring from balance account to the various debt heads and personal accounts, the debtor and creditor balances with which they closed on last year's books.

1. The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries just described cannot be made until the books of the previous year are closed, which can never be until half the new year is passed and half the transactions of it duly posted in journal and ledger. But immediately on closing the books of any year, the balances at credit or debit of the several debt and other balanced heads should be carried forward to the books of the next year.

1319. At the commencement of each year, and immediately after the sanction of the budget for the province, the entire amount of the estimated revenue and expenditure under civil heads must be brought upon the books in one sum for each, *viz.*, the estimated revenue by a credit to the head of Government and a debit to General Revenue Account, and the expenditure by a debit to the head of Government and a credit to Grant Account.

1. In the Hyderabad Assigned Districts, the heading "Berar Surplus" is substituted for "Government."

Page 535, Article 1324—

Strike out the words "in the journal" and "which, however, need not be posted in the journal" in the third and last lines of this article.

Strike out also Note 1 under this article.

(*1st List, 24-4-94*)

1320 The amount of the estimate under each major head of receipt and expenditure will be detailed in an inner column of the journal, and also of the ledger under the heads General Revenue Account and Grant Account respectively. The columns to be provided in the ledger under General Revenue Account will be—

Debtor side.	*Creditor side.*
(1) Journal Page,	(1) Journal page,
(2) Particulars,	(2) Particulars,
(3) Excess,	(3) Revenues of the year 189 -9 ,
(4) Deficiency,	(4) Total.
(5) Budget Estimate 189 -9- ,	
(6) Total.	

And under Grant Account—

Debtor side.	*Creditor side.*
(1) Journal Page,	(1) Journal Page,
(2) Particulars,	(2) Particulars,
(3) Excess,	(3) Budget grants, 189 -9 ,
(4) Deficiency,	(4) Additional Grants,
(5) Actuals, 189 -9 ,	(5) Total.
(6) Total.	

1. Authorised *transfers* of grants will not be adjusted on the books; but any grant formally made, and increasing the aggregate grant for services, will be brought to credit of Grant Account by debit to Government; and if the aggregate grant for all services be reduced, credit must be given to the head Government by debit to Grant Account.

Monthly Entries.

1321. The accounts of each month are journalised by two entries, headed respectively—

Sundry Accountants, etc., *Dr. to*

Sundry Revenue and other accounts, for the revenue and receipts of the month; and

Sundry Service and other accounts, *Dr. to*

Sundry Accountants, etc., for the disbursements of the month.

1322. In the journal two pairs of totals only should be entered, the description being "for the revenue and receipts (and for the disbursements) of the month of ——————— as per detail of ledger heads in the consolidated abstract and the statement of disbursers' accounts."

1323. In the monthly entries the figures against sundry accountants (that is, the personal accounts) are to be taken from the statement of disbursers' accounts; those against the "Revenue and other" and "Service and other" accounts, are to be taken from the consolidated abstract: it has already been explained that the receipt and disbursement sides of the abstract must necessarily exactly tally with those of the disbursers' accounts (Article 1060).

1324. The true ledger heads are, in the case of revenue and expenditure heads, the minor heads of account, and each minor head should be specified separately ~~in the journal~~. To save space, however, in the ledger, minor heads, subordinate to the same major head, may be posted in inner columns in the ledger, working up to a final column, which would show the total of the major head. Each prescribed debt head, and each collector's account, is a separate

ledger head, and the inner columns here should be used for details subordinate to the prescribed heads, ~~which, however, need not be posted in the journal.~~

1. The ledger poster will note, in the column provided for that purpose in the journal form, the folio of the ledger on which the corresponding entry appears.

2. In the debt and personal classes of accounts, the inner columns, if not required for record of subordinate details, can be conveniently used as independent headings, so that several accounts can be introduced in the same folio; this arrangement will facilitate their being grouped in classes.

Ledger.

1325. The ledger should be posted directly from the minor and major head entries in the consolidated abstract. The transactions of districts are brought together under their respective headings in the detail books; from them the consolidated abstract is prepared, and the ledger brings together under the same major and minor heads the provincial total of each class of transactions for the whole twelve months, thus collecting together the major and minor heads corresponding with the progressive total of such transactions contained in the consolidated abstracts for March.

Closing the Books.

1326. The books may not be formally closed until orders are received from the Comptroller General.

1327. The major heads will be closed, in the case of revenue, to General Revenue Account; in the case of expenditure, by Grant Account. The head General Revenue Account will thus show the amount of the revenue estimated and the revenue actually realised under each major head; the excess or deficiency under each head will be shown in separate columns, and the net excess or deficiency (as the case may be) will be credited or debited to the head of Government.

1328. In like manner, the head Grant Account will show the amount of the sanctioned grant under each major head and the expenditure out of it. The savings or excess expenditure under each head will be shown in separate columns, and the net saving or excess will be carried to credit or debit of the head of Government.

1329. The debt and remittance heads and personal accounts are separately closed to balance, except that the heads under "Remittances adjusted on the Central Books," "Accounts between Civil and Civil," "Accounts between Civil and other Departments," and "Remittance Account between England and India" are closed to Government.

1. The reason for this exception lies in the fact that the books of each office show only one side of each account current, so that the true balance can be shown only on the central books of the Comptroller General, where both sides are brought together.

Journal Totals.

1330. The totals in the amount columns of the journal should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be stated in pencil only, until the orders of the Comptroller General permit the opening entries to be posted (Article 1318, note 1).

1. The journal totals, after the completion of each journal entry, should, of course, be equal.

Trial Balance Sheet.

1331. The accuracy of the ledger postings must be tested quarterly by the preparation of a trial balance sheet in Form 177. A copy of it for the fourth quarter only should be forwarded to the Comptroller General; for the first three quarters a certificate should be submitted to the Comptroller General, to the effect that the trial balance has been made out, proved and recorded.

1. In the ledger form space may be left after each quarter (see Form 173), in order that the figures for the required trial balance sheet may be more easily made up.

1332. The posting of the journal, and the preparation of quarterly trial balance sheets, should not be delayed till the opening entries can, under the Comptroller General's orders, be brought on the new year's books.

Annual Accounts.

1333. After the closing of each year's books, a fair copy of the journal and ledger should be made and despatched to the Comptroller General.

Chapter 66.—Imperial, Provincial and Local Funds.

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Divisions of Revenue and Expenditure.

1334. The revenue and expenditure classified under the prescribed Budget heads of account fall under the three following main divisions:—

(1) Imperial—Reserved Imperial revenue and expenditure.
(2) Provincial—Revenue and expenditure transferred to the control of a Local Government under the Provincial contract system.
(3) Local—Revenue and expenditure of Incorporated Local Funds.

Imperial and Provincial.

1335. The division between Imperial and Provincial of the General Revenue and Expenditure of Government is shown in the Table given in Annexure A to this Chapter.

1336. The question whether a charge or receipt is Provincial or Imperial must, in case of dispute or doubt, be determined solely with reference to the head in the accounts under which such charge or receipt should properly be classified. Expenditure coming under a head which is either wholly Imperial or wholly Provincial, or in fixed proportions partly Imperial and partly Provincial, should be borne, accordingly, either wholly by Imperial or wholly by Provincial, or by Imperial and Provincial in the proper proportion, without reference to its effect on revenue. A Local Government must accept, without remonstrance, any charge which under the rules in force should be recorded, under any Provincial head of account, in the accounts of its Presidency or Province; and must not raise objections on such grounds as that the charge has originated outside the Presidency or Province, or that the Presidency or Province is not interested in it, or the like.

1337. Inter-provincial adjustments have been stopped with effect from 1st April 1892, and all revenue and expenditure should from that date be finally adjusted in the accounts of the Province within which it is collected or disbursed, without reference to its origin or object. If, however, any considerable charge of an exceptional nature which ought ordinarily to be borne by one Province is paid in another Province, the question of a corresponding adjustment between the two Provinces will be specially dealt with by the Government of India.

Local.

1338. When revenue derived from special sources is devoted to special objects and not to the general purposes of the Administration, whether Imperial or Provincial, the revenue so derived forms a Local Fund. The revenue and expenditure of these Funds are incorporated in the general account of Government, with the exception of those belonging to the 'Excluded Local Funds,' enumerated in Article 267, and any other Funds which may be especially classed by the Governor General in Council among the "Excluded Local Funds," the transactions of which are exhibited in the public accounts as 'Deposits' under the rules laid down in the next Chapter.

Imperial and Provincial Charges.

Powers of Sanction.

1339. The powers of the Departments of the Government of India and of Local Governments in respect of sanctioning Imperial and Provincial charges are detailed in Chapter 17.

Statement of Fresh Charges—Imperial.

1340. A quarterly statement of fresh charges in Imperial Departments sanctioned by the Local Government, and by Departments of the Government of India other than the Finance, will be submitted to the Government of India within a month of the end of each quarter. It should be confined to revisions of establishments which are within the sanctioning power of the Local Government (see Article 278), or of such other Departments of the Government of India, and should exclude all changes already sanctioned by the Finance Department of the Government of India.

1341. In preparing this return the Accountant General will bring together all entries belonging to one major head. The most convenient procedure is for the Accountant General to keep a register of fresh charges, arranged by major heads, and posted as the orders are received, every month; the new entries will be copied out into the required form of statement, which will be transmitted to the Local Government. When the statement is blank for any quarter, the circumstance should be reported by the Accountant General to the Finance Department.

1342. The return should show in parallel columns the present and the revised scale of charges in the usual form of proposition statements, but with any needful abbreviation of the portions of the sanctioned scale which have not been affected by the revision. A column to the left should be reserved for the number and date of the order of the Local Government or of the Department of the Government of India, which directs the alteration of charge, and

the column of remarks should be provided on the right hand side for the Local Government's statement of the grounds for the revision.

1343 Sanctions to temporary establishments should not be included in this statement.

Additions to, and Alterations in, Provincial Charges.

1344. A register should be kept in each Account Office in some such form as the following, showing all the additions to, and alterations in, "Provincial" charges made under the orders of the Local Government :—

1. Date and number of order.
2. Major and minor head of charge.
3. Establishment affected.
4. Cost of establishment before alteration.
5. Cost of establishment as altered.
6. Nature of alteration showing what pays have been increased or what new appointments added.

The Accountant General will periodically initial each entry in the register after satisfying himself that the alteration is within the powers of the Local Government sanctioning it.

1345. The register is to be examined and reported on in the audits made under the orders of the Auditor General.

General Structure of the Accounts.

1346. The transactions of the three divisions are shown together under the prescribed Budget heads in the general accounts of the Government of India. The transfers between the three divisions, which do not affect the revenue and expenditure of Government as a whole, are excluded from this joint account and are adjusted outside it, as they would otherwise exaggerate the total revenue and expenditure. The net surplus or deficit of the Imperial division is worked out in the joint account by eliminating from it the net result of the Provincial and Local transactions by an addition to or deduction from the total expenditure. The way in which this adjustment as well as that of the transfers between the three divisions is effected, is explained in Articles 1359 and 1360.

Compilation of the Accounts.

Combined Imperial and Provincial Division.

1347. The figures for the Imperial and Provincial divisions are taken from the Treasury and Departmental accounts. In the District and Departmental Classified Abstracts the transactions are shown without distinction of Imperial and Provincial, except in the case of the specially assigned heads, *i.e.*, heads which are treated differently from other heads under the same major head, and are either wholly Imperial or wholly Provincial, while the rest belong to a different division or are divided in some proportion between the two. These heads are separately stated both in the Classified Abstract and the Consolidated Abstract, being expressly designated Imperial or Provincial.

Local Division.

1348. The methods of compilation of the accounts of Incorporated Local Funds differ according as the administrators do or do not submit separate accounts of the Funds to the account office apart from the accounts of the Treasury through which the transactions take place.

1349. In the case of the Incorporated Local Funds for which no separate accounts are received, *e.g.*, the District Post Fund, the transactions as shown in the Treasury accounts are classified under the proper heads in the District Classified abstract, and are posted from it into the general accounts.

1350. For such of the Local Funds as are administered by local bodies, *e.g.*, District Boards, separate accounts, classified according to the prescribed Budget heads, are submitted by the local bodies. In the Treasury accounts their transactions are shown in lump sums which are taken in the District Classified Abstract under service heads, *viz.*, VI.—Provincial Rates, and 45.—Civil Works, as suspense items.

1351. From the separate accounts received from the local bodies in the different districts, the figures are posted into a detail book, from which a Classified Abstract is prepared for the whole Province, which is then posted into the General detail books. The totals of this Abstract should agree with the aggregates of the Treasury figures, or be reconciled therewith as explained in the next rule. The receipts and payments are posted under the appropriate heads of account, and *per contrá* debits and credits are afforded to the suspense heads by deduction from the receipts and payments. But if the Abstract is ready in time to be posted into the General detail books of the same month, as is the case in Bombay, the suspense figures in the District Classified Abstracts are not posted into the detail books at all, but are simply replaced by those of the detailed account.

1352. If the total receipts and expenditure, as shown in the detailed account, do not agree with the Treasury figures either on account of transfer adjustments made in the detailed accounts (which create equal differences on both sides without affecting the balance) or on account of outstanding cheques of the local bodies, or sums received too late for payment into the Treasury in the same month, the differences are adjusted under a detailed head subordinate to "Incorporated Local Funds Debt, Deposits and Advances." In Bengal this head is called the 'Outside Balance.' If less receipts have been paid into the Treasury than appear from the separate accounts to have been collected during the month, the difference is debited to this head. If, on the other hand, less have been paid out of the Treasury than the expenditure shown in the separate account, the difference is *credited* to the above head. Similarly, if more has been paid from the Treasury, the excess is *debited* to the above head. The balance of the head represents outstanding cheques, less any collections not yet paid into the treasury.

Debt Transactions.

1353. Debt transactions of Incorporated Local Funds are shown under the head "Incorporated Local Funds Debt, Deposits and Advances." All other debt and remittance transactions are treated as appertaining to Imperial, no distinction being made for such transactions on account of Provincial.

1354. If a loan or advance is made from Imperial or Provincial funds to an Incorporated Local Fund, the charge will appear under the loan or advance head,

and the credit under "Incorporated Local Funds Debt, Deposits and Advances." Expenditure incurred by the Local Fund authorities out of this loan must be taken to the service head, like other Local Fund expenditure.

Monthly Accounts of Provincial and Local Funds.

1355. From the combined account two separate accounts for Provincial and Local Funds in Form 178 are prepared monthly for the information of the Local Government in such detail as the Local Government requires. The local figures, as well as the figures under heads which are wholly Provincial, are given separately in the Consolidated Abstract; the Provincial shares of the receipts and expenditure of divided heads are calculated outside the accounts on a separate distribution statement as explained in the next Article.

The opening and closing balances should be entered in the progressive columns both for the Provincial and Local divisions so as to produce balanced accounts.

Distribution Statement.

1356. The headings of the distribution statement are given below:—

Major Head.	Total of Major Head.	Specially assigned Minor Heads.		Balance of Major Head.	Provincial share of Major Head.	Distribution of Balance.		Total.	
		Imperial.	Provincial.			Imperial.	Provincial.	Imperial.	Provincial.
1	2	3	4	5	6	7	8	9	10

The total of each major head shown in the combined Imperial and Provincial column of the consolidated abstract, would first be taken in column 2, then in columns 3 and 4 would be posted the totals of the specially assigned minor heads. The remainder of the major head, after deducting No. 3 and No. 4, would be posted in No. 5, and it has then to be distributed according to the proportions fixed in the list of major heads given in Annexure A, and shown in column 6.

Then columns 3 and 7 give the Imperial share, and columns 4 and 8 the Provincial share, in the distribution of the totals under each major head, which may be totalled into the two final columns 9 and 10.

Treatment of Refunds.

1357. For the distribution of the charges under 1.—Refunds, there must be from the beginning a classification under the following heads:—

Refunds—Imperial Heads.	Refunds—Divided Heads.
Opium.	Land revenue. (*a*)
Salt.	Stamps.
Customs.	Excise.
Refunds—Provincial Heads.	Assessed taxes.
	Forest.
Provincial Rates.	Registration.

(*a*) Except in Assam, where refunds of Land Revenue are wholly Provincial.

Page 542.—Insert a new clause to Article 1355—

When communicating to Local Governments the corrections due to journal entries, a progressive account incorporating these entries should also be furnished.

(*6th List, 20-3-96.*)

At the end of each month, a calculation will be made upon the totals of the last series of heads to ascertain how much is chargeable to Provincial and how much to Imperial, and these amounts will be posted into columns 7 and 8 of the general distribution statement mentioned in the foregoing Article, and from this latter the total Provincial shares of refunds should be posted into Form 178.

Provincial and Local Balances.

1358. The balances at credit of Provincial revenues and Local Funds are worked out in the monthly statements mentioned in Article 1355, but no adjustments are made in the accounts on account of them until after the close of the year, except in the case mentioned in Article 1360.

1359. The adjusted balances of Provincial services and Local Funds are shown as deposits under the head "Balances of Provincial Savings—Provincial Services and Incorporated Local Funds." With a view to adjust these balances, a statement in Form 179 is prepared as soon as the last Journal entries of the year have been submitted to the Comptroller General. In this statement the contributions from Provincial to Local, and *vice versâ*, as well as the receipts and expenditure in the Public Works Department in addition to those recorded in the Civil books, are also taken into account. The Provincial and Local surpluses or deficits, as worked out in this statement, are adjusted in the following way. A surplus being money due to Provincial or Local is transferred to credit of their balances by the following journal entry :—

Dr.	Provincial or Local Surpluses.	
	To Balances of Provincial Savings.	
	Provincial Services (or Incorporated Local Funds).	Cr.

For net surplus of Provincial services (or Local Funds) for the year.

A deficit on the other hand represents the amount by which the expenditure has exceeded the revenue of the year, and as the excess is to be met from the balances at credit, they are reduced by the following journal entry :—

Dr.	Balances of Provincial Savings.	
	Provincial Services (or Incorporated Local Funds).	
	To Provincial or Local Deficits.	Cr.

For net deficit of Provincial services (or Local Funds) for the year.

1. It must be remembered that a deficit under Provincial services, or under a Local Fund, cannot be adjusted in this way, unless there is an actual balance at credit of the Provincial services or Local Fund to meet the transfer. If the transfer would more than exhaust the balance, a special grant must first be made either from Imperial to Provincial, or from Provincial to the Local fund.

1360. For Provincial services the balance is operated on only once a year. But in the case of Incorporated Local Funds having district balances for which work is done by the Provincial Public Works Department, it is necessary for the Civil Department to reduce monthly the balances on the district accounts by charging the net Public Works expenditure to 'Incorporated Local Funds,' by *per contrâ* credit to 'Provincial and Local Deficits.' These intermediate adjustments must be allowed for when the final adjustment is made at the close of the year.

1361. Local Governments are required to maintain balances of the following minimum amounts:—

	R		R
Central Provinces . .	8,00,000	N.-W. P. and Oudh . .	20,00,000
Lower Burma . .	12,00,000	Punjab	10,00,000
Assam	5,00,000	Assam	20,00,000
Bengal	20,00,000	Bombay	20,00,000

A Local Government should not, without the previous sanction of the Government of India, propose any estimates or allow any transactions which involve the reduction of the Provincial balance below the prescribed minimum. Accountants General are required to make a report to the Local Government and to the Government of India when it appears to them that there is any likelihood of the balance being reduced below the minimum.

Inter-divisional Transfers.

1362. As explained in Article 1346 transfers between the different divisions cannot find a place in the combined account of revenue and expenditure of the Empire. These transfers merely affect the surplus or deficit of the different divisions for the year.

1363. A contribution from Provincial or from Incorporated Local to an Excluded Local Fund is a service payment, and should be classified according to the object for which it is made; or if it is not made as a grant for a particular purpose, then according to the general description of the Local Fund concerned, *e.g.*, a grant to a Port Fund would come under "Marine," or one to a Municipal Fund under "Public Works." Similarly a contribution from a source not included in the combined account is a service receipt and must be credited as such under the appropriate head according to the object of the contribution.

1364. The method of effecting the adjustments on account of inter-divisional transfers is explained below:—

(*a*) A contribution from Imperial to Provincial, or *vice versâ*, is made by an addition to, or a deduction from, the Provincial share of Land Revenue, by which method all adjustments between Imperial and Provincial are made.

(*b*) A contribution from Provincial to Local, or *vice versâ*, is made by an actual entry under the "adjusting heads" immediately following the Budget heads (see Appendix P). In the monthly account (Article 1355) and the annual distribution statement (Article 1356), a contribution is charged in the division making it and credited in the division receiving it. The greatest care must be taken that the entries under the "adjusting heads" on the two sides of the account exactly correspond.

(*c*) No transfer transactions will be allowed directly between the Imperial Government and Incorporated Local Funds. If any contribution is made by the Imperial Government to Local Funds, or *vice versâ*, it must be adjusted through the Provincial accounts by addition to, or subtraction from, the Provincial share of Land Revenue assigned to the Government concerned, the adjustment between Provincial and Local being made through the adjusting heads as explained above.

Distribution of Land Revenue.

1365. It has been stated in Article 1364 (*a*) that all adjustments between Imperial and Provincial are made by addition to, or deduction from, the Provincial share of Land Revenue.

1366. The following is a classification of the adjustments and contributions which come in, in modification of the distribution of Land Revenue. In any statement of these adjustments they should be stated under their separate classes :—

(1) *Contract Transfers.*—Transfers under the terms of the Provincial Contract.

(2) *Subsequent Recurring Transfers.*—Amounts to be added or deducted annually, in consequence of modifications of the original Provincial Contract.

(3) *Special Transfers.*—That is, amounts to be transferred once for all either as part of an arrangement that certain expenditure is to be charged to Provincial or Imperial, or on general grounds in supplement of Imperial or Provincial resources.

(4) *Miscellaneous adjustments.*—Made once for all on account of amounts sanctioned to be passed over from Imperial to Provincial, or *vice versâ*, in correction of the erroneous adjustment of specific charges or receipts already brought into the accounts, or on account of special claims of one Provincial Government against another allowed by the Government of India under Article 1337.

1367. It ought to be borne in mind that adjustments between Imperial and Provincial, through the Land revenue head, can be allowed only in cases where sanction to them has been given by the Government of India. For all transfers, except those under class (1), the order of the Government of India must be quoted against the entry concerned.

1368. Accountants General should not, on their own authority, admit items stated to be compensations due from Imperial to Provincial, or *vice versâ*, in consequence of specified transactions, on the ground, for example, that some measure sanctioned by the Imperial Government has thrown a charge upon a Provincial head, or some measure sanctioned by the Provincial Government has thrown a charge upon an Imperial head. The Provincial Contract is not a contract to receive certain classes of receipts and to be responsible for certain classes of expenditure, but is a contract to receive the revenue, and bear the expenditure which, by the application of the ordinary rules of account, happen to come against certain specified heads, in whatever way or on whosesoever responsibility the items may arise. Account officers should bring any mutual claims, which they consider equitable, to the notice of the Government concerned, whether Provincial or Imperial, but should leave the Governments to settle between themselves whether mutual compensation is to be claimed or allowed.

1369. Arrear claims of Provincial Governments against each other and against the Imperial Government for any year, whether under the foregoing Article or under Article 1337 should be settled within six months after the publication of the annual Financial Statement in which the final accounts of the year are announced. No claims which are not brought forward within this period can be allowed to affect the distribution, either between Imperial and Provincial or, without consent on both sides, between Provincial Governments among themselves, of the revenue and expenditure of closed accounts.

1370. A copy of the statement showing the distribution of Land Revenue, together with a copy of the statement (Form 179) mentioned in Article 1359, in which the Land Revenue figures, as finally distributed, are posted, should be submitted to the Comptroller General on the 15th December, but an

advance copy showing the distribution of Land Revenue between Imperial and Provincial should be sent after the submission of the final March accounts.

Subsidiary Local Fund Accounts.

1371. Apart from the restrictions of any law affecting the case, a Local Government is at liberty to annul the appropriation of any of the existing Funds, and to direct its entire amalgamation with its General Funds, in which case no separate account of it will be required, and no separate balance need be maintained, as its balance will then be part of the General Provincial balance. But, so long as any Local Fund remains appropriated, or so long as a Local Government requires a separate account or a separate balance of any such Fund to be maintained, it will be necessary either to keep subsidiary accounts in which the transactions (which are amalgamated under the prescribed headings, both in the general accounts and in the subsidiary Local Fund abstract) may be broken up under the several appropriated Funds to which they belong, or to arrange the compilation of the general account in such a way that this object may be served.

1372. For this purpose it has been directed in Article 1005, and in Article 1061, note 2, and Article 1065 that in the first stages of the compilation the Local Fund items should be stated separately, and that they should be incorporated in the general account only in passing from the detail book into the Consolidated Abstract. The details of any Local Fund account can thus be at once recovered from the Classified Abstract, and the details of any class of Local Funds (*e.g.*, District, Public Works or Educational) from the detail book.

1. The revenue and expenditure of Incorporated Local Funds are incorporated under the general service heads : and the debt heads of these Local Funds appear in the general accounts under the general debt head "Incorporated Local Funds Debt Deposits and Advances." (*see Article 1353*). In preparing a separate detail of Local Fund items, these debt transactions must be included, as well as the revenue and expenditure.

1373. In the case of a Local Fund, the receipts of which cannot be utilised outside the district where they are collected, the overdrawals in one district should not be taken against the surplus balance at credit of a similar Local Fund in another district. The Fund of each district must be kept distinct, and if any district Fund is allowed to overdraw its account, the amount so overdrawn should be made good from Provincial Funds.

1374. A separate form is required, upon which the financial position (that is, the net debit or credit balance on the Government books) of each Local Fund may be readily worked out. In this form a column should be assigned to each Fund, and the headings in the margin would be—

Receipts—	Expenditure—
Opening balance.	Twelve months, one line for each.
Twelve months, one line for each.	Total expenditure.
Total receipts.	Closing balance.
Grand total.	Grand total.

The opening balance being filled in ink, the total receipts and expenditure of each month will be posted from the Local Fund part of the detail book. As the only object in striking balances at the end of each month would be to ascertain that no Local Fund had overdrawn its account, it need be done (in pencil) only in those cases in which the figures do not render it evident at

Page 546.—For Article 1373 substitute—

No Local Fund is allowed to overdraw the balance at its credit without special sanction which can only be given by the authority and within the limitations specified below :—

The overdrawal of the balances of Excluded Local Funds or against Debt and Deposit Accounts of Incorporated Local Funds must imply the grant of a special advance, but such grant is not covered by the rules for the grant of advances by the Local Government.

In the case of unavoidable overdrafts by an Excluded Local Fund, the Local Government may, subject to Budget limitations, sanction a contribution to be adjusted as a Provincial Expenditure under the proper head of account—the recovery, if made in a later year, to be similarly treated as a Provincial item of Revenue. If a Local Government is not prepared to make a contribution, it should report the matter to the Government of India, which can sanction the overdraft for such period as they may think proper.

As the Revenue and Expenditure of Incorporated Local Funds are dealt with as part of the Government Account of Revenue and Expenditure, a temporary overdrawal may, in cases of necessity, be permitted by a Local Government during the course of the year, provided there is no likelihood of any failure of Revenue or excess of Expenditure as compared with the Budget Estimate of the year. As the account of an Incorporated Local Fund may not in any year be closed with a debit balance, any debit must be made up by a contribution from Provincial Revenues, the authority of the Local Governments to make such contributions being exercised within Budget limits. The contributions and recoveries will be treated as "Contribution from Provincial to Local" and 'Contribution from Local to Provincial" respectively.

The overdrawals referred to above should usually be of inconsiderable amount, and Account Officer should watch for and prevent them as far as possible. The overdrawals cannot be treated as loans.

(12th List, 24-6-98.)

first sight that the balance is on the credit side. But balances should, in any case, be struck (in pencil) at the end of every half-year.

1. For the reasons explained in note 1, under Article 1372, the aggregate balance of these accounts does not work up to the balance under the debt head "Incorporated Local Funds," but to the combined balance under that head and "Incorporated Local Funds Debt Deposits and Advances."

Annual Report on Local Funds.

1375. The Accountant General will submit, through the Local Government, a yearly statement of the total income, total expenditure, and balance of every Local or other Independent Fund upon his books, with a few brief remarks upon the finance of each. with the object of showing *first*, that each Fund is solvent, *secondly*, that it is applied to the purposes for which it is intended, *thirdly*, that it is not overlooked, but is being fully utilised, *fourthly*, that its continuance is expedient. In submitting these statements to the Government of India, the Local Governments should add their own remarks.

ANNEXURE A.

The following table shows against each major, minor or detailed head specified in it the provincial share of revenue or expenditure. The minor or detailed heads when specially treated are shown in column 2; when a general entry is shown opposite the major head, as well as special entries against certain specified sub-heads, the general entry applies to all the remaining unspecified sub-heads under that major head. Any major head not shown in the table is wholly Imperial everywhere; and where certain minor heads only are shown and no general entry is made against the major head, the remaining minor heads coming under that head are Imperial. Minor heads which are wholly Imperial have the letter "I" against them in the Provincial column and they are also printed in italics.

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
I.—Land Revenue .	———	½ ¼	⅔ ⅓	⅔ A	¼	¼*	⅔ ¼*	¼*	¼*
	12 p.c. on Collections from Government Estates . .	...	...	...	Whole	...	...	...	...
	Recoveries from Zamindars and Ryots on account of Survey and Settlement Operations in Behar . .	...	...	...	I	* ...	...	...	...
	Collections from Tarai, Bhabar and Dudhi Government Estates . .	...	...	...	...	Whole	..	...	...
	Miscellaneous Rents of water mills and stone quarries .	...	...	...	...	Whole	...	...	...
	Assessment of alienated lands less quit-rent . . .	...	...	...	...	...	...	...	Whole

* The Provincial share is calculated on the gross collection including the portion due to Irrigation.

A. "The whole, up to—R47,74,000 in 1893-94 Of the excess over those amounts, a sum equivalent to the
48,40,000 „ 1894-95 excess of the actual charges in the North Lushai Country
49,06,000 „ 1895-96 over R3,56,000 and of the actual charges in the South Lushai
49,72,000 „ 1896-97 Country (when that tract is transferred to Assam) over the assignment which may be transferred from Bengal with the territory will also be wholly Provincial. Of the remainder of the Land Revenue, one-fourth will be Provincial."

I. Imperial.

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Against I—Land Revenue—

Substitute	½ for ½	in column for	Central Provinces.
„	½ for ½	„	Burma.
„	½ for A	„	Assam.
„	½ for ½	„	Punjab.

Strike out the foot-note A.

(9th List, 14-6-97.)

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
III.—Salt .	Rent of Warehouses	...	...	...	Whole	...	...	Whole	Whole
	Fines and Forfeitures . . .	...	...	...	Whole	...	...	Whole	Whole
	Fees and Cesses .	...	...	...	...	...	...	Whole	...
	Miscellaneous .	...	...	...	Whole	...	...	[illegible]	Whole
IV.—Stamps .	...	½	½	½	½	½	½	½	½
V.—Excise .	...	½	½ ½	½	½ ½	½	½	½	½
VI.—Provincial Rates.	...	Whole	...	...	Whole	Whole	Whole	...	...
VII.—Customs	Sea Customs, Miscellaneous . .	...	...	...	Whole	...	...	...	...
	Warehouse and Wharf Rents .	...	Whole	...	Whole	...	...	Whole	Whole
	Miscellaneous .	...	Whole	...	Whole	...	...	Whole	B Whole
VIII.—Assessed Taxes .	...	½	½	½	½	½	½	½	½
	Tax on Surplus profits of Railway Companies.	...	...	...	...	...	...	...	I
IX.—Forest .	...	½	½	½	½	½	½	½	½
X.—Registration .	...	½	½	½	½	½	½	½	½
XII.—Interest . .	Interest on Provincial Loans and Advances . .	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Interest on Government Securities .	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Miscellaneous .	B	B	B	B	B	B	B	B
XIII.—Post Office .	District Post Collections . . .	Whole	...	...	[illegible]	...	Whole	Whole	Whole
XVIA.—Law and Justice—Courts of Law. .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole

B. Items classified as Provincial in 1891-92.
I. Imperial.

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh	Punjab.	Madras.	Bombay.
XVIB.—Law and Justice —Jails .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XVII.—Police	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XVIII.—Marine .	...	...	Whole	Whole	Whole	...	...	Whole	Whole
XIX—Education. . .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XX.—Medical	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XXI.—Scientific, etc., Departments .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XXII.—Superannuation .	Contributions for pensions and gratuities	C	Whole	Whole	Whole	Whole	Whole	C	Whole
	Family subscriptions of Native Members of Covenanted Civil Service . .	...	...	...	Whole	Whole	...	...	...
	Miscellaneous .	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
XXIII.—Stationery, etc.	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Value of supplies from Central Stores to Railways, Local Funds, Municipalities, and other independent bodies . .	I	I	I	I	I	I	I	I
	Value of supplies to Berar . .	...	...	...	...	...	...	...	I
XXV.—Miscellaneous	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Extraordinary Items	D	D	D	D	D	D	D	D
	Gain by Exchange, Premia on Bills, Unclaimed Bills of Exchange, Percentages chargeable on European Stores for Provincial and Local Funds, etc. . .	I	I	I	I	I	I	I	I

C. The whole except items classified as Imperial in 1891-92. 1896-97

D. Items not in excess of R10,000.

I. Imperial.

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Against XXII.—SUPERANNUATION.—Contributions for Pensions and Gratuities insert the word "Whole" in the N.-W. P. column.

Against Deductions for Marine Pension Fund omit the words "Whole" and "1" in the Madras and Bombay columns, respectively.

(*10th List, 24-9-97.*)

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
XXV.—Miscellaneous—*contd.*	Pearl Fishery Receipts	...	...	...	...	...	...	½	...
	Fees for Government Audits	...	...	...	...	...	...	...	B
	Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	I
	Revenue of Zaila	...	...	...	...	...	...	...	I
XXVI.—State Railways	Burma Railway up to left bank of Irrawaddy	...	Whole	...	...	...	...	...	...
	Jorhat and Cherra-Companyganj Railways	...	...	Whole	...	...	...	...	...
	Traffic earnings, Eastern Bengal Railway system	...	...	...	½	...	...	...	...
	Mayaveram-Mutupet Railway	...	...	...	...	...	...	Whole	...
	Hyderabad-Umarkot Railway	...	...	...	...	...	...	...	Whole
XXIX.—Irrigation—Major Works	Direct Receipts	...	...	...	Whole	L	...	...	
XXX.—Irrigation—Minor Works, etc.	...	...	...	Whole	...	Whole	Whole	B	Whole	...
	Gokak Canal, 1st Section, including storage Works	...	...	...	...	...	...	...	Whole
	Hafiwah Canal	...	...	...	...	...	...	I	...	...
XXXII.—Civil Works	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Receipts from certain Saw-mills in Rangoon	...	I	...	...	...	...	...	...
	Receipts from Government of India buildings at Simla	...	...	...	...	...	I	...	...
Contributions	Contributions from Local	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole

B. Items classified as Provincial in 1896-97. 1896-97

I. Imperial.

L. The whole except those for the Betwa Canal.

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay
1.—Refunds .	The heads of which the corresponding receipts are wholly or partially Provincial . .	E	E	E	E	E	E.	E	E
2.—Assignments and Compensations.	...	...	...	...	...	...	...	...	Whole
	Malikana . .	Whole	...	I	Whole	Whole	...	...	...
	Excise Compensations . . .	...	...	...	...	...	...	...	¼
	Goa Subsidy, Salt Pans in Portuguese India, Customs Tariff Compensation . . .	...	...	...	...	...	...	...	I
3.—Land Revenue.	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Survey and Settlement . .	...	...	...	I	...	...	...	...
5.—Salt .	...	...	½	...	Whole	...	...	¼	...
	Works constructed for licensees .	...	...	...	...	...	...	Whole	...
6.—Stamps	...	¼	¼	¼	¼	¼	¼	¼	¼
7.—Excise .	...	¼	½ ¼	¼	½ ¼	¼	¼	¼	¼
8.—Provincial Rates.	...	...	...	...	Whole	Whole	Whole	...	...
9.—Customs .	...	...	Whole	...	Whole	...	...	Whole	...
10.—Assessed taxes.									
11.—Forest .	...	¼	¼	¼	¼	¼	¼	¼	¼
12.—Registration . .									
13.—Interest	Interest on Provincial Advance and Loan Account . .	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
15.—Post Office .	District Post Establishment . .	Whole	Whole	Whole	Whole	...	Whole	Whole	Whole
	Subsidies . .	...	...	Whole	...	...	...	...	Whole
	Refunds . .	...	...	...	...	...	Whole	Whole	Whole

E. The same share as in the case of the corresponding heads of receipt.
I. Imperial.

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Against 16.—GENERAL ADMINISTRATION.—*Civil Offices of Account and Audit*, for the word "G" in the Burma column read "F".

(*10th List, 24-9-97.*)

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
18.—General Administration . .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Civil Offices of Account and Audit .	F	G	I	F	I	I	F	G
	Currency Department . .	I	I	...	...	I	I	I	I
	Allowances to Presidency Banks .	...	...	...	I	...	...	I	I
	Reserve Treasury .	...	...	...	...	...	...	I	I
19A.—Law and Justice—Courts of Law . .									
19B.—Law and Justice—Jails . .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
20.—Police .									
21.—Marine .	...	...	Whole	Whole	Whole	...	...	Whole	Whole
22.—Education . .	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
24.—Medical .	...								
25.—Political	...	Whole	...	Whole	Whole	Whole	...	Whole	Whole
	Refugees and State Prisoners .	...	...	...	I	I	...	I	I
	Special Political Expenditure .	...	...	...	I	...	...	...	...
	Political Agent with ex-Amir of Afghanistan .	...	...	...	...	I	...	...	...
	Miscellaneous .	...	...	...	...	...	...	I	...
	Charges at Aden, Baroda, Persian Gulf, Berbera, Bahar, and Zaila	...	...	...	...	...	...	...	I

F. The charges of Examiner or Inspector of Local Fund Accounts and his establishment.
G. Local Fund Establishment.
I. Imperial.

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
26.—Scientific, etc., Departments.	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Veterinary and Stallion Charges	H	H	H	H	H	H	H	J H
	Census	I	I	I	I	I	I	I	I
	Archæological Department	...	I	...	...	...	...	...	...
	Preservation and Translation of Ancient Manuscripts	...	...	...	I	I	...		I
29.—Superannuation Allowances and Pensions.	Superannuation and Retired Allowances	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Covenanted Civil Service Pensions								
	Compassionate Allowances								
	Gratuities								
	Refunds								
	Pensions for distinguished and meritorious services	...	...	...	...	...	Whole	...	...
30.—Stationery and Printing	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Stationery purchased for Central Stores	...	...	...	I	...	...	I	I
32.—Miscellaneous	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Extraordinary Items.	D	D	D	D	D	D	D	D
	Charges for Remittance of Treasure	I	I	I	I	I	I	I	I
	Discount on Bills								
	Loss by Exchange								
	Pearl Fishery Charges	...	...	...	...	...	...		...

D. Items not in excess of R10,000.
H. The whole except the pay and allowances of officers on the cadre of the Civil Veterinary Department.
I. Imperial
J. The whole except the charges for the Bacteriological Laboratory, Poona, and the charges excepted in note H.

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Strike out the heading "*Hajiwah Canal*" under 43.—MINOR WORKS, etc., with the entry against it.

Under 45—CIVIL WORKS—

Against *Buildings for Post Office* in the column for Burma insert "O" and at foot of the page add a note—

O. Buildings for the Post Office are wholly Provincial in Burma.

Against *Buildings for Salt Department* insert the word "I" in the Madras column.

(*10th List, 24-9-97.*)

Major Head.	Minor or Detailed Head	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh	Punjab.	Madras.	Bombay.
33.—Famine Relief	Famine Relief Charges . .	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
38.—State Railways (including Interest on Debt).	Railways mentioned against XXVI—State Railways .	...	E	E	E	...	...	E	E
37.—Construction of Railways.	...	K	K	K	K	K	K	K	K
40.—Subsidized Companies	Land . . .								
41.—Miscellaneous Railway Expenditure.	Surveys . .								
42.—Irrigation—Major Works.	Working Expenses .	...	...	...	Whole	L	...	...	...
	Interest . .	...	...	...	Whole	M	...	...	...
43.—Minor Works and Navigation.	...	...	Whole	...	Whole	Whole	B & N	Whole	...
	Hajiwah Canal .	...	...	...	...	...	I	...	...
	Gokak Canal, 1st Section, including Storage Works .	...	...	...	...	...	...	...	Whole
45.—Civil Works.	...	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole
	Buildings for Post Office . . .	I	I	I	I	I	I	I	I
	„ *Telegraph* .	I	...	I	I	I	I	I	I
	„ *Opium Department* . .	...	...	...	I	I	...	...	I
	„ *Salt Department*	...	...	...	I	I	I	I	I
	„ *Mint* . .	...	...	...	I	...	...	...	I

B. Items classified as Provincial in 1891-92. 1856-57

E. The same share as in the case of the corresponding Heads of receipt.

I. Imperial.

K. The whole except in cases in which the outlay is especially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under the special orders of the Government of India in regard to each Railway.

L. The whole except those for the Betwa Canal.

M. The interest on works of which the working expenses are Provincial, and the interest on Capital Outlay on all Minor Works and Navigation of which Capital and Revenue Accounts are kept.

N. Such other works as the Local Government may construct from Provincial Revenues.

Major Head.	Minor or Detailed Head.	Provincial Share.							
		Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.
45—Civil Works—*contd.*	*Bildings for Currency Department*	...	...	...	I	...	...	...	I
	„ *Government of India Offices*	...	...	...	I	...	...	...	...
	„ *Central Press*	...	...	...	I	...	...	...	...
	„ *Viceregal Residences*	...	...	...	I	...	I	...	...
	„ *Surgeon-General's Offices*	...	...	..	I	...	...	...	...
	„ *Forest School*	...	...	...	...	I	...	...	...
	„ *Baroda Residency*	...	...	...	...	...	...	...	I
	Works on Somali Coast	...	...	...	...	...	...	...	I
	Light-houses	...	...	...	...	...	...	...	...
	Roads—								
	Dera Ismail Khan—Khushalgarh	...	...	...	...	...	I	...	...
	Dera Ghazi Khan—Loralai	...	...	...	...	...	...	...	...
Contributions	Contributions to Local	Whole	Whole	Whole	Whole	Whole	Whole	Whole	Whole

Chapter 67.—Municipal Funds and Excluded Local Funds.

Municipal Funds. . .	1377	Annual Accounts—	
Cantonment Funds . .	1382	*Publication prescribed* .	*1388*
Other Excluded Local Funds	1385	*Municipalities* . . .	*1390*
Annual Report . . .	1387	*Excluded Local Funds* .	*1391*

Form of Annual Account of Municipalities . .Annexure A
List of Excluded Local Funds . . . . . „ B
Classification of Accounts of Excluded Local Funds „ C

1376. The directions in this Chapter relate to Municipal Funds and to those Local Funds, enumerated in Chapter 16, Article 267, which still remain outside the General Accounts.

Municipal Funds.

1377. The details of the accounts of these funds are excluded from the Government books, which record under a separate debt head, *viz.*, "Municipal Funds," without specification of detail, the amounts received into the Treasury, and paid out of it, on account of the funds.

1378 This order does not affect the system of audit and record in force in any Province under Government orders: where the Accountant General audits and classifies the Municipal accounts in detail, he will continue to do so, although the compilation must necessarily be separate from the Government accounts, or connected with it only through the remittances to and from the Treasury.

1. For rules regarding the use of Service Stamps on correspondence about the affairs of Municipalities, see note 2, Article 272.

1379. The receipts and payments of each fund are reported in the Treasury accounts, and from them will be posted in a broad sheet, showing—

For the receipts.	*For the payments.*
1. Name of Municipality.	1. Name of Municipality.
2-13. Twelve monthly columns.	2-13. Twelve monthly columns.
14. Total receipts.	14. Total payments.
15. Balance on April 1st.	15. Balance on March 31st.
16. Grand total.	16. Grand total.

1380. The amounts in the twelve monthly columns should be entered by each district auditor, after he has compared them with the entries in the *plus* and *minus* memorandum of the Treasury Officer and has checked the balances of that memorandum so as to guard against any fund overdrawing its accounts. The Provincial total must be compared monthly with that in the detail-book.

1381. Municipalities and similar corporations should not be allowed to delay repayment of their share of any charges incurred on their account by Government. There is nothing unreasonable in requiring a Corporation to pay in advance its estimated share of any service to be rendered by the Provincial Government (as Municipalities now do for Public Works), and still

less in demanding that, when a service has been rendered, it should pay over its share of the cost at the same time as Government will have to pay for it. If it is absolutely necessary to charge the whole cost, in the first instance, to Government, the recovery from the Corporation, when effected, should be credited to the appropriate head, being brought to account, if possible, by deduction from the service head originally charged.

1. In one Province local Corporations have to pay for medicines supplied, and their liability cannot be accurately known till the final Exchange Account with the Military Department has been received. Here it is recommended that the local Corporation shall pay in March a sum roughly estimated as the value of the medicines, which will be credited under Suspense Account pending receipt of the Military bill. Any over-recovery will be re-adjusted in the new year.

Cantonment Funds.

1382. For Cantonment funds, the Accountant-General will audit the Cash Account in the usual manner, with the following additional checks:—

(*a*) He will check the revenue realised with the accompanying counterfoils, which will bear printed numbers in a consecutive series (see Vol. I, Appendix F., rule 5).

(*b*) He will see (after deducting the amount, if any, received too late for remittance to the Treasury) that the revenue of the Fund shown in the register of receipts agrees with the amount credited in the Treasury accounts.

(*c*) He will not pass any charge whatever that has not been sanctioned by His Excellency the Commander-in-Chief, either in the annual Estimate or subsequently by letter. The Estimate and letter will be communicated to him through the Local Government.

(*d*) He will not pass any expenditure under the budget head "Miscellaneous," which is not for the authorised objects laid down in Volume I, Appendix F., rule 1.

(*e*) He will see that all payments for ₹10 and upwards are made by cheque upon the Treasury.

1. After the expiration of each quarter of the official year, each Accountant General concerned should intimate to the Controller of Military Accounts, the amount of the balance at credit of each Cantonment Fund receiving a grant-in-aid from Government. The balance to be reported is the one shown in the Cash Account of the fund.

1383. After audit the Accountant General will post the figures under each head of receipt and charge into an Annual Classified Abstract, in which the Major Heads provided in the Cash Account should be reproduced without alteration, the detail heads being omitted. This abstract will not be incorporated in the detail-books or subsequent compilations, which will show only the Treasury receipts and payments, and is in addition to the broad sheet prescribed in Article 1379.

1384. The figures under each Major Head in the Annual Consolidated account submitted by the Cantonment committee will be compared with the annual totals in this abstract, and if found to agree, the account will be endorsed by the Accountant General as "examined and found correct," and be forwarded to the Quartermaster-General. Any points that may require attention should at the same time be brought to the notice of the Quartermaster-General.

Page 558, Article 1384—

In 5th line for "Quartermaster-General" read "Lieutenant-General commanding the forces concerned" and in line 6 for "Quartermaster-General" read "latter officer".

(*3rd List*, 20-3-95.)

Other Excluded Local Funds.

1385. The transactions of other Excluded Local Funds upon the Government books are brought to account in detail, that is, the receipts are paid into the Treasury with specification of their particulars, and the expenditure drawn from it upon vouchers which describe its nature.

1. When a Local Fund is of a private nature, and no account or audit of it is required at the hands of the Accountant General (*e.g.*, a library or museum fund, administered entirely by a Curator), the account may be kept under the rules for personal deposits.

1386. The totals of the receipts and charges of these will be taken to the debt head "Excluded Local Funds," and the particular balance of each fund will be worked out in the manner prescribed in Article 1374.

Annual Report.

1387. The Accountant General will submit, through the Local Government, a yearly statement of the total income, total expenditure, and balance of every Local or other independent Fund upon his books, with a few brief remarks upon the finance of each, with the object of showing, *first*, that each Fund is solvent; *secondly*, that it is applied to the purposes for which it is intended; *thirdly*, that it is not overlooked, but is being fully utilised; *fourthly*, that its continuance is expedient. In submitting these statements to the Government of India, the Local Governments should add their own remarks.

Annual Accounts.

Publication prescribed.

1388. Financial Resolution No. 470, dated 20th April 1882, orders the publication with the Annual Finance and Revenue Accounts of the Government of India, of statements showing the receipts and expenditure of all Municipalities, as well as of all Excluded Local Funds which are on the books of the Accountants General, in order that a complete account of the whole income and expenditure connected with the administration of the country may be readily available from one source. The transactions of Presidency Municipal Corporations and Port Trusts should be shown separately from those of other Municipalities and Port Funds.

1389. These statements will be in the nature of appendices intended to supplement the information contained in the accounts; and the responsibility for the correctness of the statements will lie with the local authorities entrusted with the management of the Municipal and other Funds in question.

Municipalities.

1390. The accounts of Municipalities will be in the form given in Annexure A, prescribed by G. I. F. D., ~~No. 1368, dated 22nd March 1880~~. The Local Governments will consolidate these accounts into one statement for each Province, and transmit them direct to the Comptroller General, so as to reach him not later than the 30th November of the year succeeding that to which they relate, for inclusion in the Finance and Revenue Accounts of the year.

Excluded Local Funds.

1391. The Annual Account of Excluded Local Funds is not intended to comprise Funds of a purely voluntary kind—a proviso which excludes the very numerous dispensary funds, based on local subscriptions, Prize and Scholarship funds in Government schools, mostly based on private endowments, and other similar cases.

1392. A list of the Excluded Local Funds, of which an annual account is to be made, is given in Annexure B. They are intended to include all revenue and expenditure upon local objects, administered by Government, or its officers or by bodies constituted under special laws, except—

(1) Municipalities which are otherwise provided for under Article 1390.
(2) Transactions based upon petty trusts or voluntary subscriptions.

1393. The classification of the receipts and disbursements of these Funds is given in Annexure C. This classification for the most part follows that of the Government accounts, but is in one or two places slightly modified (for example, Conservancy and Sanitation are necessarily special subjects of a local account, though they hardly appear in the Government accounts).

1394. In order to make up a combined account of the public revenue and expenditure included under these Funds, it will be necessary for each Accountant General to collect the necessary information and tabulate it under this uniform classification. In most cases the Accountants General already have the necessary details within their own accounts; in some, they exist in published reports (*e.g.*, of Port Trusts); in the few remaining cases, the Accountant General will easily, with the aid of Government, obtain the necessary returns.

1395. The account, which should be rendered to the Comptroller General on or before the 30th November, should, in each case, open and close with a balance, which, so far as it represents a balance on the Government books, should be compared therewith; and so far as it represents a balance not on the Government books, should agree with that stated upon the accounts published or rendered by the responsible authorities. The balances in this account should not include investments of the Funds, but the nominal value of such investments held by each class of Funds may be shown in foot notes. No account is required from Hyderabad.

Annexure A.

(See Article 1390.)

ANNUAL ACCOUNT OF THE MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 189 .

RECEIPTS.			₹ a. p.
By Balance in hand at the close of last year . . .	...	...	
REVENUE.	₹ a. p.	₹ a. p.	
A.—Municipal Rates and Taxes—			
1. Octroi			
2. Tax on Houses and Lands			
3. Tax on Animals and Vehicles			
4. Tax on Professions and Trades			
5. Tolls (on Roads and Ferries)			
6. Water-rate			
7. Lighting-rate			
8. Conservancy (including Scavenging and Latrine Rate)			
9. Others (to be specified in detail, *e.g.*, Servants' Tax, Pilgrim Tax, etc.)			
B —Realisations under Special Acts—			
1. Pounds			
2. Hackney-carriages			
3. Licenses for sale of Spirits and Drugs . . .			
4. Others (to be specified in detail)			
N.B.—Judicial fines under Special Acts should be credited under "Fines" below.			
C.—Revenue derived from Municipal property and powers apart from taxation—			
1. Rents of lands, houses, serais, dâk-bungalows .			
2. Sale-proceeds of lands and produce of lands, etc. .			
3. Conservancy Receipts (other than taxes and rates)			
4. Fees and Revenue from Educational Institutions			
5. ,, ,, ,, Medical Institutions .			
6. ,, ,, ,, Markets and Slaughter-houses			
7. Fees and Revenue from Tramways . . .			
8. Other fees (to be specified)			
9. Fines under Municipal and other Acts . .			
10. Interest on Investments*			
11 Premium on Loans			
D.—Grants and Contributions (for general and special purposes)—			
1. From Government*			
2. From Local Funds*			
3. Other*			
E.—Miscellaneous—			
1. Recoveries on account of services rendered to private individuals			
2. Other items			
F.—Extraordinary and Debt—			
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank			
2. Loans from Government			
,, raised in the market from private individuals			
3. Realisations of Sinking Fund for repayment of loans			
4. Advances—(*a*) Permanent			
(*b*) Other			
5. Deposits			
GRAND TOTAL .			

* Against each of these heads show separately receipts for (*a*) General, (*b*) Educational (*c*) Medical purposes.

Annexure A—*contd.*

ANNUAL ACCOUNT OF THE MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 189 .

	₹ a. p.	₹ a. p.	₹ a. p.
DISBURSEMENTS.			
EXPENDITURE.			
A.—General Administration and Collection charges—			
1. General administration (*a*) (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)			
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.) .			
3. Collection of tolls on roads and ferries . .			
4. Survey of Land			
5. Refunds			
6. Pensions and Gratuities			
B.—Public Safety—			
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)			
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)			
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.) . . .			
4. Rewards for destruction of wild animals and snakes			
C.—Public Health and Convenience—			
1. Water-supply { Capital outlay . . . . Establishment, etc. . . .			
2. Drainage { Capital outlay . . . . Establishment, repairs, etc. .			
3. Conservancy (including Road cleaning and watering) and Latrines			
4. Hospitals and Dispensaries			
5. Vaccination			
6. Markets and Slaughter-houses			
7. Pounds			
8. Dâk-bungalows and Serais			
9. Arboriculture, Public Gardens and Experimental Cultivation			
10. Registration of Births and Deaths . . .			
11. Public Works (*a*)			
(*i*) Establishment (*b*)			
(*ii*) Buildings (*c*)			
(*iii*) Roads			
(*iv*) Stores (*c*)			
Carried over .			

(*a*) It must be clearly understood that under these heads only such general charges are to be shown as cannot be properly shown under any of the other heads. Wherever establishment is employed, or works are constructed, for a particular purpose only, the charge would be shown under the head to which that purpose belongs, and not under these heads.

(*b*) If the Public Works Establishment be employed partly upon works connected with any of the other heads, the share of the charges debitable to those heads should be shown under those heads, and not under this head.

(*c*) Cost of buildings erected or stores used for special works, *e.g.*, for water-works, should be charged to those works; cost of such buildings or stores only will be shown here as properly cannot be shown under any of the other heads.

Annexure A—*contd.*

ANNUAL ACCOUNT OF THE MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 189 .

	R a. p.	R a. p.	R a. p.
DISBURSEMENTS—*contd.*			
EXPENDITURE—*contd.*			
Brought forward. .			
D.—Public Instruction—			
1. Schools and Colleges			
2. Contributions			
3. Libraries, Museums, Menageries, etc. . . .			
E.—Contributions—			
(for general purposes) (*d*)			
F.—Miscellaneous—			
1. Interest on loans { Previous years . . . / Current year . . .			
2. Discount			
3 Actual cost of works done for private individuals.			
4 Other items (to be specified)			
G.—Extraordinary and Debt—			
1. Investments—			
(*a*) In Securities (other than for Sinking Fund) .			
(*b*) In Savings Bank			
2. Payments to Sinking Fund			
3. Repayment of Loans			
4. Advances—			
(*a*) Permanent			
(*b*) Other			
5. Deposits			
Closing Balance .			
GRAND TOTAL .			

(*d*) Contributions should be classified according to the object for which they are made, *e.g.* for Schools under D.—Public Instruction, etc.; a contribution not made for any particular purpose, or for a purpose for which no separate head is provided, should be charged under this head.

Annexure A—*contd.*

ANNUAL ACCOUNT OF THE MUNICIPALITY.

Account of Receipts and Disbursements for the year ending 31st March 189 .

Memorandum of Liabilities and Claims	R a. p.	R a. p.
Liabilities—		
Balance of Loans		
Less balance of Sinking Funds		
Net balance of Loans		
Deposits		
Claims—		
Advances Recoverable		
Net amount of Debt		

Memorandum of Investments.

Description of Securities.	Nominal amounts.
	R

Annexure B.

List of Excluded Local Funds (see Article 1392).

(1) CANTONMENT FUNDS.

For these, a special classification is prescribed, see Vol. I, pages 242 and 243.

(2) TOWN AND BAZAAR FUNDS.

In places where a regular Municipality does not exist, "Hill Location," "Station Improvement" and "Chowkidari" Funds should be classed with these, as also the "Bhopal Water-works Fund," the "Goona Agency Fund," and the "Secunderabad Local Fund" under India.

(3) PORT FUNDS.

With these is classified the "Indus Conservancy Fund." The Port Trusts of Calcutta, Rangoon and Bombay must also be included.

(4) MISCELLANEOUS FUNDS.

Police Remount Funds in several provinces (Receipts, Contributions; Expenditure, Police Executive Force).

INDIA.—Residency School, Indore.
BURMA.—Land sale and rent.
ASSAM.—Williamson Education.
BENGAL.—Hospital Port Dues.
Pilgrims' Lodging-house.
Burial Board.
Mohsin Education Endowment.
Hindoo College Education Endowment
PUNJAB.—[redacted]
Fees for the inspection of Judicial Records.
[redacted]
Canal Clearance.
BOMBAY.—Steam Vessel Survey.
Kutch Infanticide.
Cotton Improvement.
Baria Tribute.

Annexure C.

Classification of Accounts of Excluded Local Funds (see Article 1393)

RECEIPTS.

LAND REVENUE.

Income from land the property of the funds.

STAMPS.

Sale of stamps (a).

EXCISE.

License fees and duties.

PROVINCIAL RATES.

Rates and cesses on lands.
Miscellaneous.

ASSESSED TAXES.

Taxes upon houses.
Licenses on trades and professions.
Chowkidari tax.
Octroi.
Miscellaneous (including taxes on horses and carriages).

(a) Secunderabad Local Fund only.

Annexure C—*continued.*

RECEIPTS—*continued.*

REGISTRATION.

Fees and miscellaneous (*a*).

INTEREST.

Interest on Government Securities and other investments.

POLICE.

Fees, fines and forfeitures.
Unclaimed property.
Miscellaneous (including cattle-pound receipts).

MARINE.

Hire of vessels.
Sale-proceeds of vessels and stores.
Pilotage receipts.
Other fees and dues.

EDUCATION.

School-fees.
Miscellaneous.

MEDICAL.

Hospital receipts (including sale of medicines).

MINOR DEPARTMENTS.

Agriculture.

Public gardens.
Public exhibitions and fairs.

Scientific.

Museums.

Sanitation.

Conservancy tax and fees.
Sales of manure, etc.

Water-supply.

Sale of water.
Other receipts.

SUPERANNUATIONS.

Contributions towards pensions, etc.

MISCELLANEOUS.

Sales of old materials.
Sales of land and houses.
Contributions (including grants-in-aid from Government).
Rents of houses.
Sales of fruit, grass, etc.
Miscellaneous.

PUBLIC WORKS.

Tolls and ferries.
Miscellaneous.

DEPOSITS AND ADVANCES.

Loans from Government.
Loans by public subscription.
Sale-proceeds of investments.
Stock account (*b*).
Other deposits and advances.

(*a*) Secunderabad Local Fund only.
(*b*) Where stock is held under an advance account.

DISBURSEMENTS.

REFUNDS.

Refunds of taxes.
Miscellaneous refunds.

CHARGES OF COLLECTION OF REVENUE.

Excise establishments.
Rate and cess-collecting establishments.
Other collecting establishments.

INTEREST.

Interest upon debt (*a*).

GENERAL ADMINISTRATION.

Establishments engaged in general management and accounts.
Contributions towards establishment in Government offices.

LAW AND JUSTICE.

Criminal courts.
Jails.

POLICE.

Executive force.
Miscellaneous (including cattle-pounds).

MARINE.

Dockyard and port establishments.
Pilotage establishments.
Ship and boat establishments.
Light-houses and light-ships.
Building, purchase and repair of ships.
Miscellaneous.

EDUCATION.

Inspection.
Colleges and schools.
Scholarships and prizes.
Grants-in-aid.
Miscellaneous.

MEDICAL.

Professional establishment.
Hospitals and dispensaries.
Vaccination.
Medical schools.

(*a*) Including repayment in those cases in which an annual repayment is stipulated on as part of the conditions of the loan, but not where it is entirely voluntary. In the latter case it comes under "Deposits and advances."

Page 566, Annexure C.—Strike out foot-note (*a*).

Annexure C—*continued.*

DISBURSEMENTS—*continued.*

Minor Departments.

Public gardens (establishment and other charges).
Cemeteries (establishment and other charges).
Public fairs and exhibitions
Conservancy (establishment and other charges).
Water-supply (establishment and other charges).
Statistical establishments.

Superannuations.

Pensions and gratuities.

Miscellaneous.

Rents, rates and taxes.
Petty establishments.
Miscellaneous.

Public Works.

Supervising establishment, tools and plant.
Stock not chargeable to any particular work.

Original works—

Buildings.
Roads.
Port appliances.
Other works.

Maintenance and repairs—

Buildings.
Roads.
Port appliances.
Other works.

Petty construction and repairs.

Deposits and Advances.

Repayment of loans from Government.
Repayment of loans from the public.
Investment in Government Securities or otherwise.
Stock account.
Other deposits and advances.

Chapter 68.—Subsidiary Account of Special Loans.

General	1396	Periodical Account	1410
Issue of Loan Money	1400	Sinking Fund	1412
Subsidiary Loan Register	1403	Audit of Receipts	1413
Loan Expenditure by P.W.Dept.	1405	Default	1414
Payments in Discharge of Loan	1408	Annual Returns	1415

General.

1396. Sums of money are occasionally advanced to Corporations and to individuals by Government for special reasons, and on conditions which are generally stated in full in the orders sanctioning the advances. The following general instructions must be taken as supplementary to those special conditions; they do not apply to house-building and other advances made under standing rules.

1397. These loans may be of several kinds; they may bear no interest, or they may bear an excessive nominal rate, part being carried to credit of a Sinking Fund: they may be repaid by fixed annual instalments including interest, or the instalment of repayment may be in addition to interest; they may be repaid by periodical instalments of not less than a fixed sum, or the condition of repayment may only be the clearing of the loan in a fixed time.

1398. For each class of loans a separate minor head will be opened in the accounts subordinate to the major heads "R.—Imperial Advance and Loan Account," and "R. R.—Provincial Advance and Loan Account." These heads will be debited with the advances, and credited with the repayments, which appear in the accounts of each month.

1399. Advances and loans of public money may be made by Local Governments and Administrations without reference to the Government of India within the limits and conditions laid down in Chapter 8.

Issue of Loan Money.

1400. The following are the rules under which payments may be made:—

I.—Every loan to a Municipality, Port Trust, Native State, or other Corporation will be recorded in the books of the Civil Accountant General concerned, and no part of it may be issued otherwise than under his sanction.

II.—No public department or public officer may make any expenditure or incur any liabilities against such loan funds, unless he has first obtained in writing a statement from the Accountant General that the amount is available out of the loan funds, and has been placed in a separate account by the Accountant General, so as to be available for the proposed expenditure.

This "separate account" will be opened upon the subsidiary register, below prescribed.

Page 569, Article 1403—

For the first sentence (4 lines) substitute the following :—

For these loans except advances under special laws and advances to cultivators two subsidiary Loan Registers will be kept in the annexed forms A and B. Form A will be for those which are repayable by direct credit of the repayments to the principal of the loan and form B for those which are repayable by payments into a Sinking Fund. In both cases a separate page should be set apart for each loan.

(*2nd List, 27-9-94.*)

III.—The Accountant General, before setting apart any part of the loan under the last rule, will ascertain that the Municipality or other body responsible for the loan has assented to the arrangement, or that it is distinctly stated by Government among the terms of the loan.

IV.—Funds spent by any public department or officer under Rule II, shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

1401. The Government of India desire that the Local Governments will watch the progress of outlay on all works constructed by departmental agency out of such loans, and take notice of any tendency to an excess, and check it in due time as far as possible. If it is found that outlay in excess of the sanctioned loan is inevitable, the Local Governments should promptly review the whole financial situation and, if the loan does not pertain to the Provincial Loan and Advance Account, apply for an increase to the loan in good time, to admit of consideration by the Government of India whether the loan shall be increased or not.

1402. The Accountant General should not take any objection to advances from the Provincial Loan and Advance Account so long as the gross amount shown in the statement of annual allotments sanctioned by the Government of India for loans and advances is not exceeded and funds are not transferred from any other class to class III, Article 119, without the previous sanction of the Government of India. The Local Government is entirely responsible for seeing that the estimated recoveries are duly effected. The Accountant General should, however, furnish the Local Government with full information to enable it to judge from time to time whether there is a risk of any excess over the *net* amount allotted; and, if there is at any time a probability of a large excess in the net outgoings, he should report the fact to the Government of India through the Local Government.

Subsidiary Loan Register.

1403. For these loans, except advances under special laws and advances to cultivators, a Subsidiary Loan Register in the annexed form will be kept, in which each advance and each repayment will be posted in detail, as well as the amounts of interest due and paid. Before posting recoveries, whether of principal or interest, into the classified abstract, the Auditor will obtain the initials of the Poster of the Loan Register against the entries in the Treasury Account to show that they are correct. The Poster of the Loan Register will, after reference to the Detail Books, make the necessary postings from the Treasury Accounts, and also post into a Broadsheet the total amount recovered or paid for each loan, and the total in the Broadsheet should be certified monthly by the Book-keeper, while the Register as well as the Broadsheet should be reviewed monthly by the officer in charge.

Subsidiary Register of Loan of R_____ sanctioned for _____ in orders of G. I. F. D. No._____, dated _____

CONDITIONS OF LOAN.

To bear interest at _____ per cent., to be paid (half) yearly (of which _____ per cent is to be credited as interest and _____ per cent. carried to credit of a sinking fund), and to be repaid by (half-yearly instalments of R_____, in addition to accruing interest) *or* (within _____ years).

Date.	Voucher.	Account of Principal of Loan. Advance.	Repayment.	Balance.	Calculation of Interest on Principal. Period.	On advances.	On repayments.	Account of Interest Demand. Amount due.	Amount paid and credited. To Interest.	To Sinking Fund.
		R	R	R		R As.	R As.	R	R	
1873.										
April 16th .	Balance	...	...	50,000	½ year.	1,000	...	1,270	...	
May 1st . .	...	...	...	...	...	...	...	...	270	
May 5th . .	7	5,000	...	55,000	164 d.	89-14	...	...	...	
June 10th .	...	...	20,000	35,000	128 d.	...	280-9	...	...	
June 16th .	...	...	...	...	...	...	...	...	700	
Aug. 16th .	18	5,000	...	40,000	61 d.	33-7	...	...	...	
Sept. 1st . .	...	...	...	...	...	...	...	...	200	
.....	Total	...	...	...	...	1,123-5	280-9	1,270	1,170	
Oct. 16th . .	...	To arrear interest due R1,270, less R1,170 . . .						100		
		Interest due on arrear interest, namely—								
		R1,270 at 6 per cent., for half year . . .					38-1			
		Less R 270, for 168 days . 7-7								
		„ 700, for 122 days . 14-1								
		„ 300, for 45 days . 1-8								
							23-0			
		Net due						15-1		
		To interest accrued on principal this day 1,123-5, *less* 280-9=842-12						842-12		
Oct. 16th . .	Balance	...	...	40,000	½ year.	800	...	957-13		

1. In this example the rate of interest is taken at 4 per cent., and the days for its payment are supposed to be April 16th and October 16th. The first, second, and fourth sections record actual transactions, and require no remark. In the third section, "Calculation of interest," the figures show the amount that accrues and falls due upon the next periodical day. On the balance, R50,000, half a year's interest, or R1,000, will fall due on October 16th; on the rest the amounts are calculated upon the number of days from the date of the transaction till the end of the half-year; the actual amount due on October 16th is the difference between the two columns.

2. On the periodical fixed day, the account is made up in the manner shown, and the balance of principal, R40,000, and of interest, R957-13, due from the debtor, is calculated and set forth in the manner indicated.

3. It is not thought worth while to set apart separate special columns for calculation of interest due on arrear interest. The calculation, however, is made, as shown in the above specimen, in exactly the same way as on the principal, though the rate per cent. is usually higher. (See Article 130, para. 2.)

4. The sum of R20,000 in the foregoing example would not, in practice, be entirely credited to principal (Article 129 (*d*) and Article 1408), (*c*), but it is so entered here in order to illustrate how the account may be made up under various possible contingencies.

1404. The first, second, and fourth sections of the account should be filled in as soon as the transactions are reported from the Bank sheet or the Cash

Form on page 570—

Insert at the head "Form A.— Below "CONDITIONS OF LOAN" substitute "To bear interest at_____ per cent. to be paid (half) yearly on_____ and to be repaid by (half-yearly instalments of R_____ in addition to accruing interest) or (within_____ years) or (in_____ equal instalments).

Strike out the last column headed "To Sinking Fund".

Below note 4 insert the following new form :—

Form B.

Loans repayable by payments into a Sinking Fund.

Date and Voucher.		Account of Principal.		Calculation of interest on advances.		Interest Demand.			Date.	Particulars.	Account of Balance.			Calculation of Interest.	
Date.	Voucher.	Amount advanced.	Balance.	Period.	Amount.	Interest due.	Interest realised.	Balance.			Payments into Sinking Fund	Periodical credits on account of interest.	Total Balance.	Period.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Page 570, Article 1404, first line—

For "account" substitute "accounts."

Line 3—

After "Cash Account" insert "or the Transfer Entry for the adjustment of the periodical interest on the Deposits of the Sinking Fund is made".

(*2nd Ins., 27-9-94*)

Article 1409, line 1—

After "principal" insert "or into the Sinking Fund".

Account. The calculation of interest will be made at the same time by the aid of the table in Appendix M. It will be observed that these columns show the interest that *will* be chargeable on the next periodical day, and that the amount of interest deduced upon them is not actually debitable against the borrower until the next periodical day.

1. A loan bears interest for the day of advance, but not for the day of repayment.

Loan Expenditure by Public Works Department.

1405. In cases where the loan expenditure is, under special orders, to be conducted and controlled by the Public Works Department, debits will be communicated by the Examiner in his monthly Account Current, for adjustment to debit of the particular loan out of which the expenditure is incurred, by transfer credit to the Public Works Department.

1406 The amount will be charged in the subsidiary register above prescribed and will bear interest as though it had been advanced on the last day of the month in which the expenditure was actually incurred by the Public Works Department, which month should invariably be quoted in the Account Current in which the debit for the amount appears.

1407. The loans under the above arrangements will stand on the Civil books; the calculation and adjustment of interest on them, together with their recovery, devolve on the Civil Accountant General, and the action of the Examiner is confined to an audit of the outlay incurred and to seeing that the total expenditure is not in excess of the sum granted.

1. It will be understood that these orders, in the peculiar case of works executed by the Public Works Department from a loan made to a Corporation on the special condition that it shall be expended for a special purpose under the departmental control, in no way interfere with the procedure for ordinary cases laid down in Financial Department No 3902, dated 31st October 1868, under which a Municipality wishing for the help of the department in executing ordinary works is to pay over the cost in advance.

Payments in Discharge of Loan.

1408. Any sum paid into the Treasury simply as a repayment of the loan will be, as above provided, credited in the column of repayment; if it be simply interest, it will appear in the last column but one; but if, with interest, it include any sum of the nature of a repayment, the cases will differ.

(*a*) The interest may be at an excessive rate, of which part may be creditable to a Sinking Fund; the part credited to "Interest" will appear in the last column but one, and the portion credited to the Sinking Fund in the last column.

(*b*) The remittance may contain, in addition to interest, a sum to be applied specially to repayment; the interest portion only will be entered in the last column but one, and credited to "Interest," the instalment of repayment in column 4.

(*c*) The remittance may be a fixed sum due periodically, of which part goes to interest, part to repayment; the interest must be first credited and the balance taken as a repayment.

1409. Nothing may be credited as repayment of principal so long as any sum is due on account of interest unpaid.

1. Interest for any half-year (or year) is not "due" until the end of the half-year (or year) during which it accrues.

Periodical Making-up of Account.

1410. After all entries up to, but not including, the date on which interest becomes due have been made, a line will be drawn across the page. First, the interest account of the past half-year must be made up, by deducting the amount paid on account of interest from the demand on that account entered in the "Amount due" column, and bringing down "Balance of interest due." Then a calculation must be made of the interest (if any) demandable on overdue interest of the previous half-year. Lastly, the second and third columns of the "Calculation of interest on principal" must be totalled, and the excess of the total of the second over the total of the third carried into the "Amount due" column. The total interest due, and the total principal due, will then be made up, and the account will be opened for a new period.

1. The form above given will indicate how the account may be made up.
2. If interest is payable yearly, instead of half-yearly, the account will be made up only once a year.

1411. A copy of the account as thus made up, and of the new statement of demand, should be sent to the debtor.

Sinking Fund.

1412. Moneys credited to a Sinking Fund should, as soon as may be convenient, be invested in Government securities, unless some other investment is formally authorised by law. All charges of these investments, including commission payable to the Bank on purchase or sale, or on realisation of interest, must be borne by the Fund.

Audit of Receipts.

1413. The subsidiary register will give the Accountant General the means of seeing that both interest and instalments are repaid at the due date; and in case of delay he should at once address the officer who is in direct communication with the debtor or charged with the administration of the property or of the Corporation to which the loan is made. The debtor should be warned either by this officer, or, if the loan is not on any district account, by the Accountant General, when any payment, either of interest or of principal, is about to fall due from him; but omission to give this warning, of course, gives the debtor no claim to exemption from the consequences of default.

Default.

1414. The occurrence of a default in payment either of principal or of interest, if not immediately remedied, should be reported without delay to the Local Government, and if the loan was sanctioned by the Government of India and has not since been brought on the Provincial Loan Account, to that Government also.

Annual Returns.

1415. Each Accountant General will submit annually to the Local Government and the Comptroller General two statements in Form 180 of the

loans borne on his books, one showing the details of the loans and advances, classified according to classes, coming under the Imperial Advance and Loan Account, and the other showing the details of those coming under the Provincial Advance and Loan Account. The statements should show separately the details of each loan under each of the classes, Loans to Native States, Loans to Presidency Corporations, and Loans to Landholders and other Notabilities. Details of loans under special laws, according to the different Acts of legislature under which they have been granted, should only be given. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural distress and other purposes. For these, the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be agreed with both the ledger and the subsidiary register: the entries in the former should be borne out in all respects by the latter record, and the latter will also check the interest columns of the return.

1416. Accountants General will also submit annually to the Local Government and the Comptroller General a statement in Form 181 of the Sinking Funds on account of the different loans borne on their books. The arrangement in this statement will follow that of Form 180. There will be no record of the progress of the Sinking Fund in the subsidiary register; the interest realised on the securities of the Fund will be credited with the other cash receipts in column 5 of Form 181. If the investment is not exclusively in Government loans bearing interest at 4 per cent., a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

1. Under Rule 17 of the rules published with Financial Department Notification No. 15, dated 1st January 1889, the Local Government has to submit the annual return of loans to public bodies to the Government of India and to publish it in the local official Gazette.

1417. As regards loans raised outside the Government Accounts, no report need be made to Government, but the Accountant General should obtain from local bodies all necessary information to enable him to prepare the statement prescribed in the next Article.

1418. By the 30th November every year each Accountant General should furnish the Comptroller General with a statement of the indebtedness, on 31st March preceding, of every Municipality and Local Fund (including Port Trust) in his Province in the accompanying form. The figures in this statement should agree with the corresponding figures in the annual Municipal statement furnished by the Local Government under Article 1390.

Annual Statement of Loans under the Local Authorities Loans Act 1879, for the year 189 -9 .

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total amount owing at the close of the year		Transactions during the year.	
					To Government.	To the Public.	Borrowed.	Repaid.

Chapter 69.—Verification of Balances.

Review of Balances	1419	Advances Recoverable and Suspense Account	1431
Incorporated Local Funds	1424	Permanent Advances	1433
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Presidency Savings Bank	1427	Remittance Heads	1439
Excluded Local Funds	1428	Cash Balances	1440
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Review of Balances.

1419. The accounts of the year are not complete until the balances upon the ledger under the debt heads, and the outstandings under the remittance heads, have been verified. Accordingly, after the despatch of the final account for March, and in anticipation of the formal closure of the Books, an explanatory statement of closing balances, called Review of Balances, will be submitted to the Comptroller General in the form of a general report, which will take up each of the heads in succession. The report (which, as soon as completed, should be printed) should contain:—

(1) A statement of each ledger balance which is to be explained.
(2) An explanation of the nature and conditions of the liability involved in it.
(3) A statement of the nature of the detailed accounts kept of the transactions connected with it; and how far the final results of these detailed accounts work up to, and agree with, the balance on the ledger.
(4) Information as to whether the person or persons by or to whom the balance is owed admit its correctness; and if they do not, where the difference lies. This would not apply to such items as deposits or ordinary advances, but it should be explained how far the latter are believed to be really recoverable. Part of the explanations under heads (2) and (3) would necessarily be the same year after year; and there is no occasion to repeat every year the same information, for which reference may be given to a previous report.

1420. The paragraphs of the Review should be numbered and the name of the Province should be printed at the head of each page of it.

The report is due on or before the 10th January of each year; but a great part of the work can and should be done even before the completion of the final account for March. It should be taken up by the Accountant General personally.

1421. It is usual as regards certain of the heads (*e.g.*, Incorporated and Excluded Local Funds) to submit as appendices to the general report, special reports which have been made at an earlier date. In all such cases the general report should bring the information as regards these heads up to date by specifying any action which has been taken since the submission of the special reports.

1422. As soon as the Review has issued, a list should be drawn out of all the cases in which any action is still required, and the Comptroller General should be informed of any subsequent reconciliations which may be effected and acknowledgments which may be received between the date of issue of

Page 575, Article 1425—

In *line 2* after "stated that" add "the conditions of each loan have been fulfilled and that"

(*4th List, 19-6-95.*)

the Review and the 30th of June following, references being invariably made to the paragraphs of the Review affected.

1423. The following rules give directions as to the verification required in several cases, and will indicate what is required in the cases not specifically mentioned.

Incorporated Local Funds.

1424. The separate balances entered in the subsidiary accounts prescribed in Article 1374 must each year be communicated to (and, if necessary, accepted by) the officers charged with the administration of the Funds.

Special Loans.

1425. The Ledger balance should be verified against the outstanding principal of the loan shown in the special loan registers. It should also be stated that, the balances due at the end of the year (or if, in the case of any loan, another periodical date is fixed for making up the account, then at the last previous date of making up the account) have been communicated to, and not been objected to by, the debtors. This verification should be separately reported to the Local Government.

Service Funds.

1426. The balances should be compared and reconciled with those in the account current sent in by the Trustees or Managers. There are sometimes large differences arising from the Trustees crediting in their accounts of the year interest which is not really payable to them till April 1st.

Presidency Savings Bank.

1427. The balance on the ledger should be verified with the Auditor's Report under Article 1594.

1. The balance on the Presidency Savings Bank accounts includes credit of interest for the year of account; and, though the interest is not due till April 1st, it is adjusted in the Government accounts for that year.

Excluded Local Funds.

1428. The verification is the same as under Article 1424; that is to say, the balance must equal the aggregate of the separately verified balances.

Deposits.

1429. For deposits which are recorded in detail in registers in Form 32, the total receipts and repayments are posted from that Form monthly into the proof-sheet, Form 112, prescribed in Article 874. At the end of the year the cross totals of the receipts and repayments posted into the monthly columns of the proof-sheet should be made and the balances struck

separately for the different districts for each of the four years shown in the form. The balance of the first year will, except for any deposits not allowed to lapse to Government for special reasons, be posted in the column "Credited to Government," and should be compared with the total of the statement of lapses of the district concerned. The balance of the third year should similarly be compared with the total of the account particulars (clearance register). The grand total of the column, "Balance on 31st March," should be agreed with the Ledger balance of the class of deposits concerned.

1430. The balance of personal deposits must be verified by addition of the separate balances shown in the returns for March (as checked by the account office), and it must be seen that they are, in each case, certified in the manner prescribed in Article 254.

1. For personal ledger accounts see Article 880.

Advances Recoverable and Suspense Account.

1431. Rules have already been given (Articles 995 and 1000) for testing the accuracy of the balances brought forward in the objection books, and shown in the broad sheets of balances under "Advances Recoverable" and "Suspense." The ledger balances should be certified to agree with the totals of the balances shown in those broad sheets.

1432. In the case of advances to cultivators, and similar advances which do not enter the objection book, the balance should be proved by obtaining from each local officer, who has authority to make such advances, an acknowledgment that the amount outstanding against him on the books of the Accountant General is the same as that shown as recoverable upon the registers and accounts kept by him.

Permanent Advances.

1433. The amounts remaining unadjusted upon each district (and other) account in the register (Form 120) must be verified by means of annual acknowledgments from the officers concerned (see Article 78). The aggregate of the outstandings should be made up from the register and tallied with the Ledger balance (Article 925).

Cash Remittances.

1434. The balances under the cash remittance heads are composed of credits unadjusted by debits, and debits unadjusted by credits. The details of these unadjusted items should be extracted from the remittance register, Form 119, showing the month to which each item belongs. The net balance of each class of remittances should agree with the balance of the corresponding ledger head. These extracts should be submitted in support of the Review of Balances (Article 1419).

Page 576, Article 1432—

Add the following as a note :—

In the case of house building advances an annual acknowledgment should be obtained from each officer that he accepts, as due from him, the balance of the advance worked out in the Account Office and the fact that this acknowledgment has been obtained should be mentioned in the Review, which should also contain information as to whether instalments in repayment of these advances have been regularly recovered.

(*4th List, 19-6-95.*)

Bills.

1435. The verification should be made separately for the four classes, *viz.*, Supply Bills, Local and Foreign, and Remittance Transfer Receipts, Local and Foreign.

1436 After the credit of lapsed bills to Government (Articles 897 and 904), the amounts of the outstanding bills should be carried, in the issue lists, into the balance column. The balances of each year's bills, added to the total payments of the same year's bills, should agree with the total drawings (in respect of bills of the year just closed) or with the balance outstanding at the end of last year (in respect of bills of the two former years); and this agreement should be complete, both for the whole and for each District or Province drawing.

1437. The forward balances will then be posted into statements (Form 182), of which the totals ought to agree with the Provincial Ledger balances.

1438. The statements will be despatched to the Comptroller General on the 1st September, in anticipation of the Review of Balances.

Remittance Heads.

1439 Instructions regarding the explanations of the balances outstanding under "Accounts Current exchanged with other Civil Account offices," or with the Examiner, Public Works Accounts, or with the Military Department, are contained in Article 1157. The annual report should merely note how far the outstandings of each Account Current have been explained, and whether they are likely or not to be soon adjusted.

Cash Balances.

1440. The balances under the personal accounts, showing the cash balances, are to be agreed with the balances acknowledged by the various officers in the cash balance reports for March.

Chapter 70.—A Summary of the whole system of Government Accounts.

Civil Accounts	1442	Annual Finance and Revenue Accounts	1458
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Monthly Accounts	1449	Central Books	1460
Account between India and England	1453	Report on Balances	1463
Local Books	1455	Writes-off	1467

1441. The general procedure in matters of account which should be adhered to by all account officers is described below—

Civil Accounts.

1442. The Civil accounts of Government contain the receipts and disbursements—

(*a*) of revenue and political Treasuries;

(*b*) of Civil and Political officers and Civil Departments who, by special arrangements, are supplied from the Treasuries with funds for expenditure, of which they render account. Organized revenue departments are not allowed to be "in account with" the Treasuries in respect of their revenues—that is, the revenue can be brought to account only as actually received in an authorized Treasury account.

1443. The Civil Accountant General (or Comptroller) is the original account officer in respect of the Civil accounts, and is responsible for obtaining accounts from the Treasuries, Officers, and Departments which are in account with him, and for compiling a single monthly account covering all their transactions. This account must work from the Cash balance in the Treasuries in the beginning of the month to that at the end of the month, balances of officers and departmental accounts being provided for by suspense heads.

1444. Each Civil Accountant General exchanges accounts with each other such officer in respect of transactions passing between them. Transactions which it is desirable to bring upon a single account for all India are passed through the Exchange Account upon the accounts of the Comptroller, India Treasuries. This Exchange Account must pass upon the "India" Accounts of the month to which it belongs.

Other Departments.

1445. Treasury officers receive moneys from, and, upon assignments or credits from the Accountant General, pay moneys to, the non-Civil Departments. The Civil Accountant General takes these credits and debits to the account of the Department concerned.

1446. The following is a list of the non-Civil Departments with the original account officers of each:—

Post Office	Comptroller, Post Office.
Telegraph	Examiner, Telegraph Accounts.
Marine	Examiner of Marine Accounts.
Military	Controllers of Military Accounts, Bengal (Eastern and Western Circles), Madras and Bombay.
Public Works	Examiners, Public Works Accounts.

Direct correspondence between the Comptroller General on the one side and Controllers of Military Accounts or Examiners, Public Works Accounts, is on routine matters only. On all others the Accountant General, Military or Public Works Department, is to be addressed.

1447. Civil Accountants General exchange accounts with the Marine, Military, and Public Works account officers, so as to clear their mutual debits and credits, and furnish similar accounts to the account officers of the Post Office and Telegraph Departments, who render statements of the debits and credits in those departments on account of each Civil account office.

1448. Except in a few cases in which permission is specially given, no non-Civil account officer may take debits or credits to, or exchange accounts with, any other non-Civil account officer. Debits or credits which have to be passed on the accounts of a non-Civil account officer, and the responses thereto, are adjusted through a central adjusting account under the management of the Comptroller General.

Monthly Accounts.

1449. Each original account officer is responsible for—

(1) collecting accounts of all the receipts and disbursements of his department;

(2) making up a monthly detailed account of all such receipts and disbursements, and of all debits and credits passed on to him by account officers with whom he exchanges accounts;

(3) forwarding such accounts, either in abstract or in detail, to the Comptroller General, Central Office. (Examiners of Public Works Accounts forward their monthly account to the Accountant General, Public Works Department, who compiles them for the Comptroller General in four sets, one for each of the Branches of the Department.)

1450. The Comptroller General is responsible, as original account officer, for the following:—

(1) Account of transactions of Guaranteed Railways, based on cash transactions, included under a general head in the accounts of Civil account officers and reported by them, and on transfer transactions reported by the Accountant General, Public Works Department. This account is rendered to the Central Office as a separate departmental account under the last Article.

(2) Account of foreign remittances, *i.e.*, of remittances of money, bills, or Bank or currency transfers, from one Civil Accountant General to another. This account is rendered to the Comptroller, India Treasuries, under Article 1444.

(3) Accounts of the transactions of the Indian Forest Department. This is compiled for, and rendered to, each Civil account office (excluding Madras and Bombay) and incorporated in his accounts.

1451. The Comptroller General prints and submits to the Government of India the following monthly compilations of the accounts received by him under rule :—

(1) One for Civil Accountants General.
(2) An appendix to the same showing the Forest transactions.
(3) A compilation of the Guaranteed Railways accounts.
(4) A compilation of the Post Office, Telegraph and Marine accounts.
(5) A compilation of the four Military accounts.
(6) A compilation of the four Public Works accounts.
(7) A general abstract of the whole.

And he is bound to see that the Civil accounts properly work from balance to balance, and that the non-Civil accounts properly account for all moneys they have received from or paid into the Treasuries.

1452. The Comptroller General is especially to see that transactions are not left outstanding between account officers under the Exchange Accounts, the Central Adjusting Account, or the Account of Foreign Remittances, but that they are speedily brought to account in the monthly accounts received and compiled by him.

Account between India and England.

1453. Monthly schedules setting forth the detail of debits and credits to London are prepared as follows, and submitted, with vouchers, to the Comptroller General for transmission, after examination, to London :—

Nine schedules from nine Civil Accountants General.
Four schedules from the Controllers of Military Accounts.
One schedule from the Examiner of Marine Accounts.
Four schedules from the Accountant General, Public Works, *viz.*,—

(1) Buildings and Roads.
(2) Irrigation.
(3) State Railways.
(4) Telegraph.

One schedule for each Guaranteed Railway.

After the third schedule of the quarter is sent in, a quarterly account is sent, agreeing with and quoting the three schedules. This is duly examined, and the Military account is sent on to the India Office by the Comptroller General (after check as to thorough mutual agreement), together with a covering abstract account embracing the whole of the transactions.

1454. The inward account from London is received by the Comptroller General, who sends extracts therefrom to the account officers concerned for the necessary action, and all correspondence with the India Office takes place through the Comptroller General.

[The Secretary of State does not communicate responding entries]

Local Books.

1455. Every original account officer is to maintain formal books exhibiting the transactions which pass into his accounts under the following classes of heads:—

(1) *Service heads.*—Receipts and payments on account of revenue and expenditure of Government.

(2) *Debt heads.*—Receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amount paid.

(3) *Exchange Account Heads.*—Receipts and payments to be passed on to the accounts of other account officers, and debits and credits by which such items from other officers are brought on the accounts.

(4) *Account between India and England.*

1456. No entries may pass into these books which have not first appeared in one of the regular monthly accounts, except—

(1) The ordinary opening and closing entries.

(2) Journal entries or corrections previously sanctioned by the Comptroller General.

1457. Service heads and account between India and England are closed to or by Government (directly or indirectly).

Debt heads are closed to or by balance.

Exchange Accounts heads are closed to or by Government.

Annual Finance and Revenue Accounts.

1458. The Comptroller General (with the aid of the Accountants General, Military and Public Works Departments) is to draw up, on the basis of the yearly accounts of the original accounting officers, the yearly accounts of the Government as required by the Secretary of State and the House of Commons.

Appropriation Report.

1459. For Service heads each original account officer submits to the Comptroller General (Public Works and Telegraph Examiners, through the Accountant General, Department of Public Works, and Controllers of Military Accounts through the Accountant General, Military Department) an appropriation report, examining each head by comparison with last year's figures, and with the Budget and Revised Estimates of the current year. And the Comptroller General from the materials thus furnished draws up a general appropriation report covering the whole area of the accounts.

Central Books.

1460. The Comptroller General is to maintain a Central Journal and Ledger posted from the final accounts of each year, received from the original account officers, and from such Journal entries as may be sanctioned under Article 1456.

1461. In the Central books, the Service heads, Debt heads, and Account between India and England are opened and closed in the same way as in the Local books. But the Exchange Accounts are each posted from the accounts of both the original officers concerned, and are closed to balance.

1462. A copy of the Central Journal and Ledger, when closed, is sent to each original account officer, who should see that his own closing balances agree with those posted in his account in the Central Ledger. For the Public Works accounts, the Accountant General, Public Works Department, will make this comparison between the Central Books on the one side, and the accounts of his Examiners on the other.

Report on Balances.

1463. Each original officer is responsible for the maintenance, either in his own charge or in that of some subordinate, or some officer who is in account with him, of details of the amounts due to or by Government, working up to and agreeing with his balanced heads. He is each year to make a review of the closing balances upon his books, ascertaining if each of them is thus resolved and agreed with the recorded detail, and submits a copy of that review to the Comptroller General (Public Works Examiners, through the Accountant General, Department of Public Works).

1464. Each original account officer also submits to the Comptroller General a detail of the outstandings upon each of the Exchange Accounts for which he is responsible.

1465. The Comptroller General upon the closing of the Central Books draws up a report—

(1) Agreeing the technical record of the books with the published Finance and Revenue Accounts.

(2) Reviewing and summarising the reports of the original accounting officers in respect of balances of debt heads, and completing the examination so far as it relates to subjects (*e.g.*, Public Debt) in his own immediate charge.

(3) Examining with the aid of the lists of outstandings of the Exchange Accounts, the balances recorded in the Central Accounts under Exchange Account heads.

1466. This report is printed, and forms part of the annual volume of the Journal and Ledger.

Writes-off.

1467. No amounts may be written off from balanced heads to "Government," either upon the Local or upon the Central Books, without a specific order of the Comptroller General, and then only on the ground that the error is one of book-keeping only, and should not be debited or credited to a service head as loss or gain of Government. These writes-off will be shown in a separate entry (under the head Government) in the annual reviews of the original account officers and of the Comptroller General.

Chapter 71.—Resource.

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Distribution of Funds.

1468 It is a principal part of the duty of an Accountant General to devise all the means which his experience may suggest to reduce and economize the balances in the Treasuries in account with him, without, of course, resorting to measures which must result in useless expense, as, for instance, bringing away from any Treasury funds which must shortly be supplied to it again.* He should make it his constant care to concentrate all the spare resources of the Treasuries in account with him in some convenient receiving Treasury or Treasuries, and should keep the Comptroller General always informed of the amount which is thus ready at his disposal for the general service of the Empire in accordance with the following rules:—

(*a*) On receipt of the cash balance reports the Accountant General will determine what amounts he can place at the disposal of the Comptroller General, and will move them, if necessary, towards the Central Treasuries,—that is, those Treasuries which are conveniently accessible by Railway or otherwise.

(*b*) The amounts thus placed at the Comptroller General's disposal will be recorded in the appropriate part of the Cash Balance Report. They are still to be borne upon the Accountant General's balance, and the Accountant General may move them, if necessary, to any other Treasury where they will be, with equal or greater convenience, obtained by the Comptroller General; but he must always be in a position to surrender the whole amount at once, if called upon to do so by the Comptroller General.

(*c*) The Accountant General may not, of his own motion, withdraw any part of the balances thus appropriated. If unexpected demands render it necessary to recall some of the money, he will apply to the Comptroller General, in the same way as if the demand were for transfer of money from another Province. The Comptroller General will always reckon that the Accountant General can, upon demand, supply him the funds marked as

* The resolution from which this Article was extracted called for a report on the minimum aggregate balance for each month necessary for the working of each Province, and directed the Accountant General to "set forth any practice of the Administration, whether Imperial or Provincial, which in his judgment makes a larger working balance necessary than would otherwise be necessary."

appropriated in his last Cash Balance Report, unless he has given up his claim to any part of them, in accordance with this provision.

(*d*) The Comptroller General will note the amounts at his disposal, as the Cash Balance Reports are received; and will make entry of them in the monthly note of resources. Subject to the instructions conveyed in this note, each Cash Balance Report will afford a new starting point.

(*e*) No local surplus need be placed at the disposal of the Comptroller General if it is likely to be locally required within the same month. Subject to this consideration, the amount reported each month should nearly represent the excess of the actual over the "minimum" balance.

Remittances.

1469. The Accountant General will be able to direct the movement and supply of funds within his circle by watching the Resource Estimates and Cash Balance Reports received from his Treasuries. A scrutiny of the former especially will enable him to arrange beforehand any steps necessary to supply, or withdraw, funds from any Treasury, whether by Remittances, or by Bills, or in any other way.

1470. The form on which Remittances are most conveniently ordered is a printed one in counterfoil (see Article 641, note). This counterfoil should not be used in the compilation of the accounts, and need not include any information as to short Remittances, or their adjustment. On the other hand, the Remittance check register, prescribed in Chapter 43, should not be handled by the Resource Department.

1. In ordering Remittances by rail, the Accountant General will warn the Treasury Officer (unless the information has already been communicated) of the rates of carriage, and the conditions with regard to free guards, on the several lines over which the Remittance will pass.

Telegraphic Remittance Registers, Local and Foreign.

1471. In addition to the Remittance audit register based upon the accounts, the Accountant General will maintain two telegraphic Remittance registers, one for Local and one for Foreign Remittances, which will be kept separately for each month, and will be made also to serve as registers of Remittance orders. The following will be the form of the register for Local Remittances:—

Remittance order	1. No. 2. Date of issue. 3. Amount. 4 From what Treasury. 5. To what Treasury. 6. Kind, *i.e.*, coin; notes; bank transfer; or currency transfer.
Telegraphic advice from remitting Treasury.	7. Amount remitted or paid. 8. Date of charge in cash book.
Telegraphic advice from receiving Treasury.	9. Amount received. 10. Date of credit in cash book. 11. "Cleared," or "Balance."

1472. The last column will be filled up as soon as possible after the end of each month; all remittances cleared or responded to *within the month* being thus written off, the "balance" items (that is, the details of remittances in transit) will be carried down into the next month's register. This balance is to be added to the sum of the cash balances at Treasuries to give the total Provincial balance for the Cash Balance Report.

1473. This register may also be used for noting remittances of surplus Currency notes made under standing orders, Bank post bills and transfers between the Treasury and Small Coin Depôts.

1474. The Foreign Remittance Register will be in the same form, save that column 11 will show "date of telegram to Comptroller General." It will also be kept separately for each month. The Accountant General must be careful to post in it, not only orders which he issues to Treasuries, but also Foreign Remittances made or received by himself as paying or receiving officer.

Advice to Comptroller General regarding Foreign Remittances.

1475. In the case of Local Remittances the register is intended for use only as a supplementary check, and the account check prescribed in Chapter 48 must proceed independently of it. In the case of Foreign Remittances, on the other hand, the amounts are written off the account finally under the head "Foreign Remittances," subordinate to "Remittances adjusted on the Central Books" and the adjustment left to the Comptroller General.

1476. The Accountant General must therefore—

(1) telegraph to the Comptroller General all receipts and payments as he receives the advices from the Treasuries—the form of telegram being:—

1. Foreign Remittance.
2. Amount.
3. Name of paying treasury.
4. "Currency" or name of Bank. (If paid through Currency or a Bank)
5. Name of receiving treasury.
6. "Currency" or name of Bank. (If received through Currency or a Bank.)
7. Date of entry in Local Cash Account.

[*N.B.*—When Remittances are made by Bank bills, the telegram will continue:—"Bills (date)"—the date being the date of the drawing of the bill.]

(2) As soon as his Provincial accounts for the month are made up, send the Comptroller General two lists, namely, one of the debits and one of the credits to the head "Foreign Remittances," showing (1) amount; (2) kind; (3) name of paying Treasury, or "Bank," or "Currency;" (4) name of receiving Treasury, or "Bank," or "Currency." These lists will serve the Comptroller General as a check upon the postings made from the telegraphic advices, and they must exactly agree with the entries in the Civil Accounts under "Foreign Remittances."

1477. Payments made to the Opium Department, from Treasuries in the North-Western Provinces, are not to be dealt with as Foreign remittances. They will continue to be debited to Bengal as Opium remittances.

Provincial Resource Estimate.

1478. After examination of the District Resource Estimates (see Article 638), and their correction for any intended remittances, or any demands or receipts otherwise known to the Accountant General, the Resource Estimate for submission to the Comptroller General will be prepared, showing the actual cash balance on the 1st of the month, the estimated receipts and payments of the Province for the current and following months, and the closing balance only of the third month, omitting the transactions of that month (Form 183).

1479. The Accountant General must not consider himself bound to accept the district officer's figures. A comparison with the statement of "Treasury transactions" for the corresponding months of the past year, or other facts known to the Accountant General, may give sufficient cause to alter the totals.

1480. The following rules should be followed in compiling the estimate:—

(1) The figures under "Miscellaneous Remittances" should be the same on both sides.

(2) The figures under "Local Bill Remittances" should also be nearly the same, because what one Treasury issues, another is pretty sure to have to pay.

(3) In departmental accounts, either the figures of the departmental accounts should be included in the estimate, or the amounts received and issued on account of the department concerned (Customs, Salt, etc., and in one or two places, pension-paying offices), should be shown as "Revenue and Expenditure," and not as "Remittances."

(4) Presidency payments should be shown against the service heads.

(5) Incorporated local funds should be taken under the service heads, and Excluded under the debt head.

(6) The estimates of Council Bills for the current month should be based on the actual allotments known through "Reuter," and such further amounts should be provided for telegraphic transfers in the latter end of the month as recent experience may suggest. For future months the estimates of drawings should be based on past experience and the drawings of previous months.

(7) Special payments or receipts expected and included in the estimate should be specified in a note.

1481. The estimate should be despatched by the 17th of each month, and where the Treasury banks with a branch of the Presidency Bank, the Accountant General should advise the Bank's Agent of the estimated cash balance of the Treasury for the following three months, being an extract from the Resource Estimate.

1482. As the estimate of the Comptroller, Burma, does not usually reach Calcutta on the morning of the 20th, a telegram (deferred) is sent by him in advance of the estimate, giving (in regular order, and without description) the one hundred and thirty-seven figures comprised in his Resource Estimate. If any figures over R5,000 are not provided for in one of these one hundred and thirty-seven, they can be quoted by name, in their place, and important explanations may be added. Care must be taken to enter the word *Nil* when any of the one hundred and thirty-seven figures are blank. When any other Accountant General is unable to despatch his estimate so as to reach the Comptroller General on the morning of the 20th, a similar telegram should be sent by him on the 19th.

Page 556—

Add an additional clause to Article 1480—

(8) Explanation should be given in the Remarks column of any important variations from the average actuals of past years (except when from the nature of the case such explanations are unnecessary, as for instance under Council bills.

(11th List, 31-12-97.)

1483. The District Resource Estimates should be laid away in district files, which may be destroyed after a complete year ; but, before they are laid aside, the figures of the closing cash balances of each month should be entered in a register in which a page will be set aside for each month with four columns to show the successive anticipations and the actual balance. At the time of ordering any cash remittance, it may be entered in red ink in this form, and if, after allowance for these remittances and for any unusual amounts of credits granted to other departments, the actual cash balance in any district should differ largely from that expected, the Treasury Officer should be called to account.

Cash Balance Report.

1484. The Provincial Cash Balance report (Form 184) is a compilation from the reports received from the Treasury Officers. It must be despatched, without fail, on the 12th of each month to the Comptroller General, and its despatch must not be delayed owing to the non-receipt of one or two of the Treasury reports : in such cases the figures must be estimated, and on receipt of the missing reports, the necessary corrections can be advised In the event of there being any considerable difference between the amount retained for local use and the estimated minimum for the Province, the reason should be briefly stated at foot of the report.

Weekly Reports from Presidency Towns.

1485. To keep the Comptroller General acquainted with the resource operations of the Presidency Towns, which are specially important, the Accountants General, Madras and Bombay, send two weekly telegrams to the Comptroller General, reporting (1) on Monday, the combined balance of the Bank and Reserve Treasury and estimated operations of the week, and (2) on Wednesday morning, the closing balance of the Reserve Treasury of the previous Tuesday.

The first of these telegrams shows—

(*a*) Lakhs of rupees in opening balance, Bank and Reserve Treasury combined.

(*b*) Plus or minus estimated operations of the week, excluding Foreign Remittances, Council Bills, and Telegraphic Transfers.

(*c*) Estimated balance for next week.

(*d*) Portion of (*a*) which is in Reserve Treasury.

The second telegram shows—

the exact closing balance of the Reserve Treasury of the previous Tuesday (in whole rupees, omitting annas and pies), including coin and notes of all circles and denominations.

Departmental Balances.

1486. Cash balance reports in full detail are received from the officers who render Departmental accounts (Chapter 52), although their balances are not included in the Provincial Cash Balance report. The Resource Section will examine and compile them separately (in less detail than the Treasury reports), and will make over this monthly compilation to the Book Department, where it

will be filed. It will be compared each month by the Book Department with the debit balance of the ledger head "Departmental Balances," and the agreement certified upon it.

1. Coin depôt balances should be included under the head "Detail of kinds" in Part V of the cash balance report.

2. For Forest accounts audited by the Assistant Comptroller General (Forests), the cash balance reports are sent to that officer, and their agreement with the balance of the Provincial Forest account is certified to by him at the foot of the account.

Small Coin Depôts.

1487. The following rules regarding the formation of depôts and sub-depôts for the receipt and issue of small silver and copper coin are extracted from Financial Notification No. 1980, dated 22nd March 1878, published in the *Gazette of India* of the 23rd idem:—

"2. All legal-tender copper coin, and all silver coin which is legal-tender only for fractions of a rupee, shall be received in the first instance, if coined at the Calcutta Mint, by the Comptroller General; if coined at the Bombay Mint, by the Accountant General, Bombay; and shall be deposited in the Office of Issue of Paper Currency in Calcutta and Bombay, respectively, where depôts of these coins shall be formed and supplied by the Mints from time to time, upon the requisition of the Comptroller General. Sub-depôts shall be formed, in like manner, at all the other Offices of Issue of Paper Currency, and at such other Treasuries as the Comptroller General may direct.

"3. Legal-tender copper coin, and silver coin which is legal-tender for only fractions of a rupee, which may accumulate in any Treasury or at any Presidency Bank or branch of a Presidency Bank in excess of the current local demand for such coin, should, under the orders of the Comptroller General, be at once returned into store in the nearest depôt or sub-depôt.

"4. No copper or silver coin in store in such depôts or sub-depôts shall be reckoned as money or included in any return of money, in the public Treasuries or at credit of the Government.

"5. Legal-tender copper or small silver coins, to meet current local demands, will be supplied to Treasuries from the nearest depôt or sub-depôt; but indents should not be made for such coin in excess of what is necessary to meet current local demands.

"6. As soon as legal-tender copper coin or small silver coin is issued from depôt or sub-depôt, it will be reckoned and treated as money; and as soon as any such coin is received into such depôt, it will cease to be treated as money. The net revenue from the copper coinage in any year will be reckoned upon the excess of the issues from the depôts and sub-depôts over the receipts from the public, or the Treasuries or Banks, under paragraph 3."

1488. Issues from sub-depôts should be made only on orders of the Accountant General, and for the return of coin into sub-depôts the orders of the Comptroller General are required, if the amount of transfer is less than ₹10,000.

1489. The accounts of the depôts are dealt with as departmental cash accounts (see Chapter 52).

Small Coin Supplies.

1490. The Accountant General's estimate of small coin required for the service of the year should be based upon a consideration of the district figures and of the accounts of the small coin depôts. These will show him where coin is required for issue, and where a surplus of it is being received. He should submit to the Comptroller General, on or before the 1st of December, a statement for his Province, in (Form 185).

1491. Under ordinary circumstances, the following minimum stock is enough for a large Province:—

Half rupees, 2 lakhs.
Quarter and eighth rupees, together, 3 lakhs.
Single pice, 2 lakhs.

Page 588, Article 1490—

Alter the month in the penultimate line from "December" to "November" and add the following to the rule:—

The foot-note to the form should show remittances received from and issued to other Provinces, but supplies to Foreign States (except Hyderabad) should not be shown as remitted to other Provinces, but should be included in the consumption, a foot-note being added to show the amounts so included.

(*2nd List, 27-9-94.*)

Half pice and pie pieces, together, ¼ lakh.
Half annas, small quantities only, as they are hardly used, except in Southern Bombay.
Burma, the Central Provinces and Assam require smaller stock.

1492. New supplies of coin should not ordinarily be required unless it is foreseen that the stock will be reduced considerably below the above figures.

1493. Bengal, Burma, and Assam are always easily supplied from the Calcutta depôt: the supplies required for the other Provinces should be indented for in quantities of not less than half a lakh at a time. The requirements of the Central Provinces can usually be met from Allahabad or Bombay.

1494. Copper coin (except double pice) is supplied to Native States, under orders of the Comptroller General, on payment of the full nominal value less transit charges from the place of supply to the place where the Native State requires it; that is to say, the Native State is debited with the full nominal value, but is allowed to recover from the Government any charges which it bears in conveying the copper, from the depôt or Treasury where supplied, to its own depôts or Treasuries.

1495. When an issue is made to a Native State, the nominal amount should be charged to the Native State, under "Account current with Native States;" and when it presents its statement of charges, vouched by the Political Officer concerned, the amount should be credited to it by debit as "Conveyance of copper coins."

1496. Unless the Political Officer concerned promises early adjustment of the account, seven-eighths of the value should be recovered before delivery of the coin, leaving one-eighth to be adjusted against the transit charges.

1497. Copper coin to the extent to which it has been issued under Article 1494 will be received back from any Native State at any depôt, at its nominal value. But if issued under the orders of September 15th, 1881, at less than nominal value, it will be received back only at the value at which issued.

Currency Note Returns.

1498. When all the quarterly reports regarding receipt and issue of Currency notes (see Article 624) have been received, the totals for the Province should be made up and reported to the Head Commissioner in the same form, but without balances.

1499. The Banks of Bengal, Madras, and Bombay, and their branches where Government bank with them, will also furnish, through the Provincial Accountant General, a quarterly report of foreign Circle notes received from the public in payment of Government dues.

1500. Each district cash balance report contains a note of the number of working days on which the Treasury did not notify that it was prepared to cash notes.

1501. The Accountant General should submit to the Head Commissioner of Currency an annual return due on the 15th April, classifying the Treasuries as follows:—

(*a*) Treasuries which were able throughout the year to cash notes at all times to the extent of the public demand on them.
(*b*) Treasuries ordinarily able to cash notes on presentation.
(*c*) Treasuries at which this accommodation could not usually be given.

Return of Notes and Cash in Balance.

1502. The Accountant General will submit direct to the Head Commissioner, as soon after 31st December as possible, a statement, in the following form, of the proportion of cash and notes held in the Treasuries and branch Banks in each Currency circle.

1503. The balance to be shown in the case of a Treasury which banks with a branch Bank is the cash balance of the bank, whether it is less or more than the balance at credit of *the Government* account.

Details of the Cash Balances, on 31st December, of the Treasuries and Branch Banks situated in the Circle.

Home Notes—

5 R
10 „
to
10,000

Foreign Notes . . . . _____

Total Notes . . . .

Rupees and half-rupees . . . _____

Total . . _____

1504. A similar statement should be sent separately for the head offices of the Presidency Banks. The statistics of these Banks should not be mixed up with those of the Treasuries in the same Circle.

Report on Cash Balances and Resource Operations.

1505. The year of report is from October to September, and November 15th is the due date for its submission to the Comptroller General.

1506. It should be arranged under the following heads :—

(1)—*Cash Balances.*—Comparing the actual amount with the minimum at which the Province can work, and an estimate of the Provincial balance, not in detail of Treasuries, required at the commencement of each month of the ensuing year from October to September.

In estimating his minimum balances an Accountant General should not simply take the least balance he would require on the first day of each month in order to carry on the service of his treasuries. He should first estimate for the least balance he requires on the 1st December after taking into account his own receipts and disbursements for that month, as well as the demands that are customarily either made upon his treasuries for aid by other provinces or by himself upon others. For the earlier months he should estimate for such balances as would, with normal transactions both as regards his own requirements as well as the demands that are usually made upon him by others, leave him the minimum required for the 1st December. For the later months the balances should be estimated at what they should be, if the minimum is reached on the 1st December.

(2)—*Movement of Funds.*—The steps pursued to gather surplus funds towards central Treasuries where they are held at the Comptroller General's disposal. (This head includes all kinds of local and foreign remittances.)

(3)—*Foreign Bills.*—Statistics of foreign bills issued and paid, with remarks upon any particular features in these remittances.

(5) ~~(4)~~—*Absorption of small coin.*

1507. Too much detail should not be given in these reports. Elaborate statistics by Treasuries cost a great deal of labour and have no commensurate result.

Page 590, Article 1506—

Insert the following as head No. 4:—

(4) *Shroff-marked and other uncurrent coin.*—The places at which shroff-marked, etc., coin is chiefly received should be stated.

Alter head No. 4 to No. 5, and add after "*Absorption of small coin*"—

vvv "The reasons which affect the absorption of small coin should be stated, as well as the places at which such coins are passed into or returned from circulation in large quantities".

(*1st List, 24-4-94.*)

1508. A copy of the report should be furnished to the Local Government.

1509. On the 30th September of each year, in anticipation of his report on cash balances and resource operations, the Accountant General should also submit to the Comptroller General a comparative statement of the estimated minimum balances for the last four years and the ensuing year.

Assets and Liabilities.

1510. A statement of assets and liabilities is submitted quarterly by each Accountant General, of which the following are the heads :—

Assets.

At credit of Government with Presidency bank and its branches. Currency notes and bank post bills. Gold. Silver. Copper.	(*a*) Being the grand total, as shown in the Provincial Cash Balance Report as being at credit with the Presidency Banks and in the Revenue Treasuries, Departmental Balances being separately shown. The total of the bank and treasury balances must be agreed with the balance of the Civil Account (Article 1075).
TOTAL (*a*) .	
Balances in the Mints . . . . Balances in Small Coin Depôts . . . Balances in the hands of Departmental Disbursing Officers	
TOTAL .	
GRAND TOTAL .	

Liabilities.

Bills accepted, but not paid . . .	*e.g.*, Supply Bills drawn against first available funds, or so many days after sight.
Bills drawn and advised, but not accepted or paid.	Total of the balance on the books under Bills, Local and Foreign, excluding the above. Corrected by the Accounts Current and Bill lists up to the end of the quarter, received from other Governments.
Bills of the Secretary of State outstanding .	At Calcutta, Bombay, and Madras.
Mint certificates outstanding . . .	At Calcutta and Bombay.
Treasury bills	India only.
Deposits payable on demand . . .	Total of the balance on the books under all heads of Deposits, including Savings Bank and balances of unincorporated Local and Municipal Funds, but excluding "Provincial Services," "Incorporated Local Funds," and "Incorporated Local Funds Debt Accounts."
Unpaid pre-audit cheques	Total of balance on the books, *plus* the amount of Bills audited, but not paid.
Loans ordered for discharge outstanding.	

1. Separate returns are obtained by the Comptroller General from the Public Works, Military Post Office and Telegraph Departments of their liabilities.

Chapter 72.—Budget.

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General Description of Estimates.

1511. The various estimates to be submitted by the Accountant General are—

1. Budget Estimate of Revenue and Expenditure of next year.
2. Six-monthly Estimate of Revenue and Expenditure of current year.
3. Revised Estimate of Revenue and Expenditure of current year.
4. Estimate of Probable Actuals of Revenue and Expenditure of previous year.
5. Estimate of Ways and Means.

The first and third of these are submitted together, and the rules relating to them are contained in Articles 1512 to 1523.

Budget and Revised Estimates.

Responsibility for Estimates.

1512. The Local Government is responsible for the Budget Estimate, and may make its own arrangements as to the collection and compilation of the necessary details; but at some stage or other detailed Budget Estimates must come before the Accountant General, who should, after personal scrutiny and examination, prepare an explanation of the figures in such form and with such details as the Local Government may require.

1513. The Accountant General is, in the absence of special orders to the contrary, responsible for the Revised Estimate of the current year; but he will furnish the Local Government with an explanation of the figures of that estimate either in the memorandum submitted under the preceding Article or otherwise, as may be arranged.

Page 593.—Insert a new article—

1517A. The estimates under Exchange Compensation Allowance should be calculated from the amounts (1) paid in the previous year and (2) entered in the Revised Estimate as likely to be paid in the year drawing to an end when the Budget Estimate for the next year is prepared, the proportion to those amounts depending on the percentages of salary payable in the two years (1) and (2) and that resulting from the rate of exchange adopted for calculating Exchange Compensation Allowance in the Budget Estimates. If there is a difference in the result of the calculations from the two years (1) and (2), that which is considered to be the better guide to the payments in the year to which the Budget Estimates relate should be adopted.

(4th List, 19-6-95.)

1514. If the Local Government requires the Accountant General to collect and compile the details of the Budget Estimate, the procedure laid down in Articles 154 and 155 will be followed, subject to such modifications as may be necessitated by the local arrangements.

NOTE.—The circumstances of the Comptroller, India Treasuries, are peculiar, and the following rules apply to him only, subject to special modifications, as provided for in his Office Manual.

Collection of Details.

1515. Soon after the beginning of the year forms are issued to local officers wherein they may prepare complete estimates of the receipts and of the charges during the next year on account of the salaries and contingencies of themselves and their establishments.

1516. The Accountant General will issue forms for the new estimate, both for receipts as well as charges, and it will generally be found convenient for him to utilise for this purpose the forms on which he notifies (under Article 1528) to the several officers their grants for the current year. The estimates of some officers are returned to the Accountant General direct, but it is desirable that all those of one department should first be reviewed and, if possible, consolidated by the head of that department, or at all events by the local controlling officers.

1517. The estimates under "Territorial and Political Pensions" and "Superannuations" are prepared in detail in the Account office, by deducting the lapsed pensions (including transfers) from, and adding the new pensions to, the estimate of the current year. A special register of new pensions (Article 847) is maintained to assist in this preparation.

1. The Budget estimate, it will be observed, will not be corrected by the lapses and grants of the account year, but only by those registered between the dates of the preparation of the former and of the new estimate. The grants of the year recorded in the register prescribed in Article 847, should be totalled in red ink, and in the column "Annual amount of each pension removed," a total should be made—also in red ink—of all the lapses up to date; the lapses of the past year will be ascertained by deduction of the total of lapses up to date which was made last year from the similar total made this year.

2. After preparation of the Budget, it will be well to check the estimate by the details of the pensions outstanding on account of each department, and the totals of these and of compassionate allowances together by the total amount actually payable according to the register of permanent pay orders issued. In the column of lapses will be shown all pensions transferred for payment in another Province.

1518. The annual estimates of expenditure of Civil Account offices should be sent by 1st December of each year to the Comptroller General, to be passed by him before they are incorporated in the Budget estimates submitted to the Local Governments.

Compilation.

1519. The Estimates prepared by the Departmental officers when submitted to the Accountant General, should be reviewed by him, checked by statements of sanctioned establishments prepared in his office, made the subject of any necessary correspondence, and then compiled into the prescribed form for submission to the Local Government. The forms are supplied by the Comptroller General, in which the budget estimates of the current year, as printed, must be left untouched, even if an additional grant has been made.

1. It may be well to describe the plan on which compilation is most conveniently effected for record; for each minor head a foolscap book is prepared, divided by columns and lines, in which a column (or a line) is assigned to the figures of a district (or a detailed head), the detailed heads (or the district names) being entered to the left. Which of these shall appear on the lines, and which in the columns, is a question for local consideration; the cross, as well as vertical, totals have to be made, and, as there is certainly more risk of error in cross totals, the columns should be assigned to districts or to detailed heads, as either is the more numerous.

1520. In compiling the figures, both under the Budget and under the revised estimates, the totals of Major heads must be worked to even thousands of Rupees.

Special rules regarding Revised Estimates.

1521. The form for Budget Estimate includes columns for showing the actual results of eight months of the current year (obtained, of course, from the actual accounts) and the "Revised" estimate for the twelve months.

1522. The Revised and later Estimates should be based on figures obtained by adding to the ascertained actuals of past months of the current year those of the closing months of the past year; the Estimate thus framed should be corrected from what is known, or can be ascertained, of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. In estimating the Revised particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government orders or sanction, and without leaving any margin on either side.

1. District officers should be pressed to notify at the earliest moment any facts likely to affect the outturn of the year.

Budget Notes.

1523. A note upon the Estimate under each Major head should also be drawn up for submission direct to the Finance Department in accordance with the following instructions; but no Budget Note is required from the Comptroller, India Treasuries, on Interest, Exchange, or Reduction of Debt, as they will be disposed of by the Comptroller General in a separate note, submitted to the Finance Department.

(*a*) The note should be drawn up in a form supplied by the Finance Department.

(*b*) The statement prefixed to each note shows, first, the actual entries in the accounts for the first eight, nine, and ten, and the last four, three, and two months, and then the totals of the preceding five years.

(*c*) Following this, are set forth the actuals of the first eight, nine and ten months and the Budget and Revised Estimates of the current year, and, then, the first Estimate for the coming year. The Estimates for the last four, three and two months, so as to work up to the Revised Estimate of the current year are shown in the proper columns against that Estimate. Ordinarily, when he prepares his note, the Accountant General will have before him the accounts of at least eight months of the current year, and he should always enter under each head the latest figures at his command. The Accountant General, Bengal, should exclude from the revenue head *Opium* in this statement the revenue from opium sold by auction for export beyond sea, which he should estimate and add separately upon the latest information in his possession.

(*d*) Below this is given a table showing the details by Minor heads, divided between Imperial, Provincial, and Local, of the actuals of the preceding 5 years, of the Budget and Revised Estimates of the current year and of the Budget Estimate of the next year, and of the difference between the Budget and Revised Estimates of the current year and between the Budget Estimate of the next year and the Revised Estimate of the current year. The total six-monthly and the proportional Estimates of the current year are also shown in two separate columns.

The proportional Estimate is made arithmetically as follows:—

Let b be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known;

a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which the phenomena were normal;

c the total amount recorded in the accounts of the year from which a is taken; and

d the proportional estimate.

Then $a : b :: c : d$.

(*e*) If the amount under any head of account is fixed, as, for example, Tributes; or if the entries are subject to no regular influences, but are irregular and fluctuating, then the proportional estimate and the monthly figures of earlier years should be omitted as inapplicable.

(*f*) The figures entered in the prefixed statement for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of any account by the addition or deduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like.

(*g*) The explanations should be drawn up in two parts, one dealing with the aggregates of the Imperial and Provincial revenue or expenditure, and the other with Local. In each of these parts explanations relating to the Revised Estimates of the current year and the Budget Estimates of the next year should be separately given, in accordance with the following instructions.

Revised Estimate.

(1) There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last four, three, or two months of the current year, with the accounts recorded during the same four, three, or two months of preceding years primarily, of the last preceding year. In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance must be made for any exceptional phenomena which affected the results of the years accepted as a guide, and allowance will also be made for the special and unusual characteristics of the year for which the Revised Estimate is being framed.

(2) If, according to the Revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be definitely stated.

(3) On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the Revised Estimate shows no corresponding difference during the residual months, the Accountant General should state his reasons for thinking that the difference experienced in the earlier months will not continue. Ordinarily the proportional estimate is *primâ facie* the best.

(4) As no question of the provision of ways and means depends upon the Revised Estimates, there is not, as there is when making the original estimates, any occasion for caution; the one object to be kept in view is to ascertain the probable eventual results as exactly as possible. A mistake in the Revised Estimates is as inconvenient on the right side as on the wrong side.

(5) Special attention should be drawn to cases where the budget provision for charge is likely to be exceeded, and any steps taken in consequence should be noted.

Budget Estimate.

(6) The reason for any variation of the new Estimate from the Revised Estimate must be fully explained. *Primâ facie*, and subject always to any known disturbing influences, the Revised Estimate is the best guide to the new Estimate.

(7) The immediate practical purpose of the original estimates is to ascertain what ways and means must be provided for the service of the year. As it is essential that such provision should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time the object is still to ascertain the ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves, and are only less mischievous than too favourable estimates.

(*h*) The tests to be applied in the notes here prescribed are chiefly arithmetical and mechanical. The result should, accordingly, be carefully corrected by any known circumstances likely to affect the figures abnormally. The ultimate use of mechanical tests will not enable an Accountant General to dispense with the detailed preparation of the estimates which is essential to his having

an intelligent grasp of the facts and figures with which he is dealing. At the same time it is not absolutely necessary that his final estimates in these notes should correspond exactly with his detailed estimates. If his final estimate differs from the aggregate of his detailed estimates under any head, he can adjust those to his final estimate at leisure if he is not prepared to do so at once which, if possible, will be the more convenient course.

(*e*) The notes should be complete, omitting no important or essential fact; but should not refer to petty details, and should be as concise as is consistent with the object in view, namely, that the reasons for each estimate shall be fully on record.

(*f*) In the notes, details should be given of the receipts and charges under the head "Contributions between Provincial and Local." The details should show the different objects for which the contributions are made, such as Public Works, Education, Contribution in lieu of any revenue received from local, etc. The actuals of the previous five years, the Budget and Revised estimates of the current year, and the Budget estimate of the next year should be given under these heads in the same manner as details by minor heads are given under the other heads.

Distribution of Land Revenue between Imperial and Provincial.

1524. Each Accountant General and Comptroller will submit with his Budget notes a separate memorandum in the following form (*vide* Articles 1365 and 1366) showing the distribution of Land Revenue between Imperial and Provincial. Details and explanations of the entries, with quotations of the orders of the Government of India, should be appended to the memorandum.

	Accounts, 189 -9 .	Revised, 189 -9 .	Budget, 189 -9 .
Provincial Proportion .			
Gross Land Revenue (including amounts credited to Irrigation)			
Deduct—Amounts wholly Provincial or Local . .			
Net to be divided proportionally . .			
Above divided proportionally—			
Imperial . . .			
Provincial . . .			
Add to (+) and deduct from (—) Provincial—			
Contract Transfers . . .			
Subsequent recurring Transfers . .			
Special Transfers . . .			
Miscellaneous Adjustments . . .			
TOTAL TRANSFERS (+ OR —) NET .			
Corrected Distribution—			
Imperial . . .			
Provincial . . .			
Land Revenue not included in the Division—			
Provincial . . .			
Local			
Total Land Revenue—			
Imperial . . .			
Provincial . . .			
Local			
TOTAL .			

Despatch.

1525. The Budget estimate is to be submitted to the Local Government not later than the 15th January for transmission to the Government of India in the Finance Department, a duplicate being communicated on the same date to the Comptroller General in Calcutta. The Budget notes must be despatched on the same date to the Secretary to the Government of India in the Finance Department. The date for despatch has been fixed so as to allow the Accountant General to review the Budget and the Revised estimate in the light of the actuals of eight months.

1. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals should be forwarded to the Government of India for separate consideration in anticipation of the estimates themselves.

1526. The Municipal and Excluded Local Fund Estimates should be forwarded on the 15th February, and any other Estimates on the 18th idem.

Subsequent Procedure.

1527. The successive revises of the estimates by the Financial Secretary and any calls for information by the Comptroller General, should meet with prompt personal attention at the hands of the Accountant General, and any facts likely to invalidate the estimate to a material extent should be telegraphed as soon as they are discovered.

1528. When the budget figures for the several Provinces and for the Empire have been finally fixed, each Accountant General is furnished with the last Budget notes relating to his Province, which enable him to work out the grants for Civil Departments as finally sanctioned, and to send the necessary advices to local officers as prescribed in Article 156. These advices are afterwards checked with the volume of Civil Estimates issued by the Comptroller General and any necessary corrections made.

1529. As soon as possible, after the estimates have been finally passed, the Comptroller General sends to each Accountant General, a proof copy of the local estimate as submitted by himself, under Article 1525, and the Accountant General, after making the necessary corrections in it, will return the corrected proof to the Comptroller General, who will check it and settle any doubtful points. Such heads as Forest (except in Madras and Bombay), Imperial Marine, Post Office and Telegraph should be left blank, as the figures for them will be filled in by the Comptroller General. The estimates so corrected and examined will be printed in Calcutta.

Ways and Means Estimate.

1530. The ways and means estimate should be prepared by the Accountant General and despatched on 15th February to the Comptroller General with the note prescribed in paragraph 12 of Financial Resolution No. 642, dated 6th February 1880. The estimate will be prepared on forms supplied by the Comptroller General, and should be accompanied by an abstract drawn up in the form of the monthly Civil Account.

1531. The estimate opens with an abstract in one folio, showing, under the following columns—

(1) the total revenue and expenditure under service heads; (2) the receipts and outgoings under the debt and remittance heads in detail of Central Ledger heads; and (3) the opening and closing balances of the year.

1532. The receipts and outgoings under all the debt and remittance heads are detailed on the following pages; the heads are entered in the left-hand column, and nine vertical columns are provided. *viz.*, three under each of the heads "Receipts" and "Outgoings" for (1) the estimate of the coming year, (2) the Revised estimate of the current year, and (3) the actuals of the past year; then follow columns for the net receipts and net outgoings of the coming year, and for remarks.

1. The figures for the new year under debt heads should be based on those of the last three years, but corrected by any information obtainable from other sources.

2. Regarding the estimate under "Advances," see Article 125.

3. In the section "Remittances" the Accountants General are required, in the Budget estimates, to estimate only "Local bill remittances" and "Account between India and England." No estimate is required under "Local cash remittances" (which should be left blank), or under "Foreign Remittances" (except in the following cases :—(1) the money which Bengal remits to India either by remittance to the Reserve Treasury or by transfer in the Bank Account; and (2) the supplies made by the North-Western Provinces to the Benares Opium Department).

1533. The notes sent with the cash requirement estimate should commence with a statement for each "Central Ledger" Debt and Remittance head in the following form, and should be followed by any remarks that may appear necessary in explanation of the Estimates proposed:—

	Credits.	Debits.	Net.
Accounts, 1888-89			
„ 1889-90			
„ 1890-91			
„ 1891-92			
„ 1892-93			
Budget, 1893-94			
Nine months, 1892-93			
„ 1893-94			
Revised, 1893-94			
Budget, 1894-95			

Six-monthly Estimate.

1534. A revision of the estimate for the current year should be submitted by each Accountant General to the Finance Department by 20th November at latest, and should be based, if possible, on a consideration of six months' actuals. It should be in Form 186, the amounts shown being in round thousands of rupees; the revision should only extend to considerable alterations that can be made with confidence, and brief reasons should be given for each.

1. Details below major heads are not necessary, but are not objected to if they can be given without much trouble.

Estimate of Probable Actuals of Revenue and Expenditure.

1535. By the third week of July every year each Accountant General and Comptroller should furnish the Government of India, in the Finance Depart-

ment, with a statement showing the probable actuals of Revenue and Expenditure (in thousands of rupees) by major heads for the past financial year, divided into Imperial, Provincial, and Local, and should also communicate any alteration that he may consider necessary in the estimates for the current year with reference to the actuals of the first few months of the year, or any other information which he may possess.

Progress of Expenditure.

Telegraphic Reports.

1536. In order to keep the Government of India informed of the progress of expenditure, telegraphic reports, in somewhat less detail than the monthly accounts and in anticipation of them, are forwarded to the Comptroller General by Accountants General.

Treasury Abstracts.

1537. Under Article 328 Treasuries submit to the Accountant General Abstract accounts of the Treasury transactions; on receipt of which the figures must be tested (1) by comparing the balances with those already known, and (2) by seeing that the two sides produce equal totals. The figures will then be posted into a broad sheet similar to the form for the detailed books, and, when they are complete, totalled. These totals must be immediately telegraphed, in thousands, to the Comptroller General, in form similar to that prescribed for Treasury Officers. The telegram must be sent not later than the 8th of the month succeeding that to which they refer, and it must not be delayed owing to the want of precise figures of an outlying or distant Treasury: in such cases estimated, instead of actual, figures should be taken. The telegram for March is due on the 11th April.

1. Before the preliminary figures are telegraphed to the Comptroller General, they should be compared with the corresponding amounts entered in the Resource Estimates, and the cause of any important difference explained in the telegram The reports received from Treasuries should also be subjected to periodical reviews to see whether they are prepared according to the provisions of Article 328, and steps should be taken to prevent the recurrence of any error which may be discovered.

1538. Similarly, the balances reported in the Treasury abstracts must be corrected, so as to make them include the balance under remittance between local Treasuries. This can be done by finding what is outstanding in remittance, and adding it to the summation of the Civil debt and remittance receipts and of the closing balance.

1539. Strict adherence must be paid, both in these monthly telegrams and in other telegrams, to the rule that the figures should always be stated after, and not before, the description, so that if part of a telegram runs "Railways 60 Opium 40 Excise 80" and so on, the Comptroller General will know that the 60 belongs to Railways, and not to Opium; and the 40 to Opium, and not to Excise. Similarly, the words "more" and "less" should always precede the figures or detail which are "more" or "less."

Revenue and Expenditure Heads.

1540. On or before the 15th afternoon of each month the Accountant General must telegraph to the Comptroller General the revenue and expenditure

of the past month, in even hundreds of rupees (omitting two digits to the right), under the following heads :—

A.—Land Revenue.
B.—Opium.
C.—Northern India Salt Department.(*a*)
D.—Salt, Local Manufacture.
E.—Sea-borne Salt.
F.—Stamps.
G.—Excise.
H.—Provincial Rates.
I.—Customs.
J.—Assessed Taxes.
K.—Tributes from Native States.
L.—Total Civil Revenue.
M.—Payments of interest on Government Promissory Notes. (*b*)
N.—Opium expenditure: (India, Bengal, N.-W. Provinces and Bombay only). (*c*)
O.—Total Civil Expenditure.
P.—Check figure, being total of preceding ones.

(*a*) In Central Provinces, Bengal, N.-W. Provinces, Punjab and Bombay this means the amount to be credited in exchange account with India, as receipts of the Northern India Salt Department. The figure is blank in Burma, Assam, and Madras.

(*b*) Debited in exchange account with India.

(*c*) Bombay should include, and Bengal exclude, payments made at Bombay for purchase by Opium Department of Malwa Opium. India should include similar payments made at Indore.

The figures are to be collected, as far as possible, out of the Treasury and other accounts received, and, as the telegram must be sent on or before due date, every precaution should be taken to prevent incompleteness or delay. The total revenue and expenditure should be calculated in accordance with the instructions contained in Article 328 (1). In sending the telegrams the following instructions are to be observed :—

(*a*) There should be one complete report for each month.

(*b*) Telegraph only the figures for the month, in the order in which the heads are placed in the foregoing list: do not telegraph headings or progressive totals. If any head happens to be blank, take care to put "*Nil*" for it in its proper place.

(*c*) Despatch by next post a statement containing the full figures and progressive totals under each heading.

1541. If a message is received, of which the details do not make up the total telegraphed, the Comptroller General will telegraph the one word "Repeat," on receipt of which the message should be carefully revised and repeated.

Military Heads.

1542. The net monthly issues to the Military Department should be telegraphed in thousands of rupees, and not later than the 15th of the month, to the Comptroller General in the following form :—

Military A. B. C. D. E., where
A. represents net issues to Military Bengal, Eastern Circle,
B. " " " to " " Western Circle,
C. " " " to " Madras,
D. " " " to " Bombay, and
E. " total of all four.

Public Works Heads.

1543. The Public Works and Telegraph revenue and expenditure should be

Page 600, Article 1542—

Substitute the following for the remarks against A and B:—

A. represents net issues to Military, Bengal.
B. „ „ „ to „ Punjab.

(*4th List, 19-6-95.*)

Page 601, Article 1545.—Insert a note—

Account Officers should carefully watch for and bring to notice overdrawals of Local Fund balances.

(*12th List, 24-6-98.*)

telegraphed to the Comptroller General monthly in hundreds of rupees not later than the 15th of each month, in the following order:—

Receipts.	Issues.
A.—Telegraph Department.	F.—Telegraph Department.
B.—Ordinary Branches.	G.—Ordinary Branches.
C.—Railway Branches.	H.—Railway Branches.
D.—East Indian Railway.	I.—East Indian Railway.
E.—Total.	J.—Total.

Watching of Actuals.

1544. It is the duty of every account officer, whether in the Civil or in the Military Department of Accounts, to keep himself informed by every available means (whether prescribed by standing rule or otherwise) of the progress of, and of such circumstances as affect the progress of, the expenditure which it is his duty to bring finally to account.

1545. It is a very important part of an Accountant General's duty to warn the Local Government immediately of the first appearance of any excessive *proportionate* outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects always to receive a specific assurance that the fact has not escaped the notice of the Accountant General, and that he has informed and warned the Local Government, or the Department concerned, if the administration be Imperial. A watch should also be kept on the revenue, and any large increase or falling off be reported at once.

1546. Any large differences that are likely to arise in actuals, as compared with the budget or the six months' estimate, should be reported as soon as reason arises for expecting them. Special consideration should be given to this point in despatching the monthly accounts for the months of November and January; the punctual receipt of these accounts is also more than usually important, as they contain the very latest figures that can be used in preparing the revised and budget estimates for Government.

1. Transactions which affect the cash balance seriously are of equal importance, though they may not be technically either revenue or charge.

1547. In the case of any prescribed periodical statement relating to Estimates or accounts being withheld or delayed, the receiving officer is not discharged from responsibility for the want of information it would have brought to him, unless he can show that he took proper measures to call attention to its absence.

1548. Although it is in a general way the duty of every account officer to assist every other by such information as comes in his way, the responsibility for making proper use of periodical and prescribed statements rests with the officer who receives them, and his responsibility is in no way lessened by the fact that the returns contained special features to which attention was not drawn by the despatching officer. *Vide* Finance Department No. 2875, dated 31st May 1888.

Appropriation Report.

1549. This report, which should be printed, must be submitted to the Comptroller General by the 5th October, and it should not be delayed pending absolute closure of the final accounts.

1550. The report should contain a general review and should first state for each major head, including Public Works in charge of Civil officers, the four following figures, in whole rupees:—

A.—Actuals of the preceding year.	C.—Revised estimate of the year reported on.
B.—Budget of the year reported on.	D.—Actuals of ditto ditto.

1551. An explanation should be given of differences between B and D (but not below those for minor heads), and of the causes thereof,—a separate paragraph being assigned to each major head. If the Revised estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

1552. A note should be made of any noteworthy difference between the actuals of the year and those of the preceding one.

1553. Any excess of actual expenditure over Budget figures will require careful explanation; and if it is more than a petty amount, it must be explained how the Budget check failed, and when the matter was reported to Government.

1554. The explanation should be as short as is consistent with clearness, and it is unnecessary to repeat information appearing on the face of the figures furnished in the detailed monthly accounts submitted to the Comptroller General, though it is better that the explanations should be too full than too scanty,—the chief object being that no difference requiring explanation shall escape observation merely through its being compensated by an opposite difference.

1555. The principal explanation required is in connection with the differences between B and D, and an explanation of the difference between A and D is not so important: in the latter case, attention need be drawn only to leading features in the differences.

1556. To secure uniformity the report should work up, as far as possible, to that prepared by the Comptroller General.

Page 603, Article 1557.—Strike out the words "Savings Bank depositors" in the last line but three of this Article.

(*7th List, 31-7-96.*)

Chapter 73.—Government Securities in Trust.

Two Stages of Account . . 1557

First Stage.

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Second Stage.

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Drawing and Remittance of Interest. 1575
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Two Stages of Account.

1557. There are two stages of account to be observed in respect of Government Securities held in trust and deposited with Account Officers: (1) the account of the receipt and disposal of notes in direct communication with the holders; (2) the account of notes held in stock by the Comptroller General and the Accountants General of Bombay and Madras. In the following rules the accounts of the first stage are spoken of as those of the "Local Account Officer;" and those of the second, as those of the "Central Account Officer." Every Account Officer will keep an account of the first stage, and will be a "Local Account Officer;" the three officers above named will keep accounts of both stages, and be both "Local Account Officers" with reference to the investments they receive direct from Civil Officers, Savings Bank depositors, etc., and also "Central Account Officers" with reference to the investments received by them after they have passed through the "local accounts" stage in their own office, or in the office of any other "Local Account Officer."

First Stage.—Procedure of Account Officers in Direct Communication with the Holders.

Acknowledgment and Registry of Notes.

1558. A local account officer receiving Promissory notes will, after examination, return the duplicate copy of the covering list, Form 18, prescribed by Article 165, with acknowledgment of receipt, and bring the note upon the receipt register, Form 187. A considerable space should be allotted to the disposal column, the first entry in which will usually be "forwarded to Comptroller General (or Accountant General, Bombay or Madras), and brought on stock register"; but there may be several subsequent entries, as the notes are sold out or returned or otherwise disposed of.

For Provincial and Municipal Debentures, see Article 172.

1559. When a note is received back to be returned to the holder, it will not only be noted in the Remark column of the register against the original receipt, but also be entered as a new case,—the "receipt" being in this case from the Central Office, and the "disposal" by return to the holder.

File of Acknowledgments.

1560. A file of acknowledgments of receipt (received from the Central Office or, in the case of a returned note, from the officer to whom it is returned) will

be kept, corresponding to the receipt register; and each acknowledgment, when received, will be numbered, and its number entered against the disposal column, so that the evidence of the disposal of a note, in any alleged way may be forthcoming at any time. An inspection of the register will shew if these acknowledgments have been duly filed and recorded.

1561. The Comptroller General and the Accountants General, Bombay and Madras, do not send away their notes, but convert them into stock and hold them in their own possession.

Stock Account and Stock Disposal Account.

1562. Each Local Account Officer will further keep an account of the investments he'd by him (or by the Central Office on his account) in ea h loan. This will be done by means of a stock account (Form 188) and stock disposal account (Form 189).

1563. The stock account will be divided into as many parts or registers as may be necessary, called A, B, C, etc.; and the serial number of registry of the note will be called A1, B1, etc., according to the register in which it is included. One register only is required for all 4 per cent. loans (see Article 1568). The stock disposal account will be divided into parts exactly corresponding to the stock account. Both the stock account and the stock disposal account will be totalled at the end of each month, and the disposal deducted from the forward total of the stock account (in the same way as is prescribed for an objection book and its corresponding adjustment register), so that the stock account may at the end of each month shew the whole balance of each loan (or group of loans) held by the account officer.

1564. When an entry is made in the disposal account, a note of it should also be made in the stock account. If the whole of any number is disposed of, the note should be written so as to cancel the columns of unpaid interest; if only partly disposed of, a reference in the margin will guide to the detail, and the entries in columns 4, 6 and 7 should be properly altered.

1565. If alterations under any one number are too frequent, it may be better, in disposing of a part of one number, to treat the whole as written off in the disposal account, part of it disposed of by sale and part by being brought on under a new number.

Second Stage.—Procedure in connection with the Central Account kept by the Comptroller General and the Accountants General, Madras and Bombay.

Covering List.

1566. When a Local Account Officer forwards an investment to the Comptroller General (or Accountant General, Madras or Bombay), he will attach to the notes a covering list in Form 190.

1567. The Central Account Officer will, after examination, bring the note upon an intermediate register in Form 191, and will acknowledge the receipt in a printed form shewing the same particulars as columns 1 to 6 of this register.

Page 604, Article 1563—

From line 4 strike out the words "One register only is required for all 4 per cent. loans (see Article 1566)".

(*5th List, 17-9-95.*)

Stock Certificates.

1568. He will then take steps to have the amount converted into stock certificates, all ordinary 4 per cent. loans being converted into Stock of the 4 per cent. loan of 1865. When the stock certificate is received, he will remit the broken interest, if any, to the Local Account Officer, and write the note off the intermediate register.

1569. In the case of the notes which this officer himself receives from Civil officers or Savings Bank depositors, the use of this intermediate register is not necessary, as the note will pass direct from his receipt register upon his ledger account (see Article 1570).

Ledger Account.

1570. A ledger account of securities held in trust will be kept by the Comptroller General and by the Accountants General, Bombay and Madras. There will be a separate account for each of the following:—

(*a*) One for each Local Account Officer who sends notes for safe custody.

(*b*) One for all Civil officers with whom he is in direct account.

(*c*) One for all Savings Bank depositors.

(*d*) One for the various loans in which stock certificates are held, the total at debit of which will agree with the aggregate of the balances at credit of the other accounts.

1571. The details, corresponding to the heads in the ledger account, will be maintained as follows:—

For (*a*)—In the stock account and the stock disposal account kept by the several Local Account Officers.

For (*b*) and (*c*)—In those kept by himself.

1. The scheme of accounts kept by the Comptroller General differs from that here prescribed for a Central Account Officer. Receipts and issues are entered on opposite sides of day-books which show the balances of unconverted notes and of stock certificates.

Quarterly Agreement.

1572. A balance sheet will be prepared by the Central Account Officer at the end of each quarter, and printed copies of it sent in duplicate to each officer with whom he is in account showing—

(1) the stock balances at credit of the various officers.

(2) Any amounts received from them and still borne on the intermediate register.

1573. The Local Account Officer will compare his portion of the statement with the balance upon his own stock register, and return the duplicate with a certificate of correctness.

1574. The Comptroller General (or Accountant General, Madras or Bombay) will make the same comparison with the stock register which he himself keeps as a "Local Account Officer."

Drawing and Remittance of Interest.

1575. The Central Account Officer will draw the interest upon the stock certificates as it falls due, and pay it into an account, on his own books,

called the "Central Trust Interest Account." Against this account he will issue an order for the payment of the amount due to each of the account officers with whom he is in account, and forward the order to him for further disposal.

1576. This order will be for the *full* amount of interest, but will have a blank space in which to make deduction of the amount of commission. The Local Account Officer will make the deduction on the face of the order, will debit the *net* amount in his ordinary accounts to the Central Officer, and credit it on his own books to a "Trust Interest Account." The Central Account Officer, when he receives the debit, will adjust the excess credit to "Miscellaneous."

1577. The Local Account Officer will then distribute the interest due to the various holders, by orders chargeable against his "Trust Interest Fund."

1578. Each Account Officer will keep an account, showing, on one side, the amounts credited to the Trust Interest Fund, and, on the other, the orders issued against it; and will make provision for noting the payments against the orders, and, in the case of the Central Trust Interest Fund, also the amount credited to "Miscellaneous." The balance on his ledger under the head of "Trust Interest Fund" should be a credit balance equal to the amount of unpaid orders. Of these unpaid orders a list should be prepared every quarter and verified against the ledger balance of the head upon his books.

1579. The Central Account Officer will deal in the same way with the Civil officers with whom he is in direct account, and issue orders against his Trust Interest Account. The amounts due to Savings Bank depositors will be credited to the Savings Bank by debit to the Trust Interest Account, and distributed according to the rules of the Savings Bank.

Sales.

1580. The Trust Interest Accounts may be used to remit the net sale proceeds of investments in the same way as interest.

1581. The Local Account Officer, before requesting the Central Account Officer to sell out an investment, should examine the entry in his stock account, and judge, as far as possible, whether the holder has power to sell. But the responsibility in this respect must necessarily remain with the holder, as the Local and Central Account Officers act purely as the holder's agents.

Page 606, Article 1579.—Omit the second sentence.

(*7th List, 31-7-96.*)

Chapter 74.—Charitable Endowments and other Trusts.

Charitable Endowments . . 1582 | Miscellaneous Trust Accounts 1585
Annexure.

Charitable Endowments.

1582. The duties of the Accountant General as Treasurer of Charitable Endowments (see Article 175) are prescribed in Act VI of 1890 and in the rules under it, which are printed as an Annexure to this Chapter.

1583. When a copy of a vesting order is received by the Accountant General, he should at once place himself in communication with the persons who appear therefrom to be holders of the documents of title relating to the property or of the securities mentioned in the order.

1584. The securities held by the Comptroller General on behalf of a Treasurer of Charitable Endowments will be held on a separate account from those held on behalf of the Accountant General, but in all other respects the rules of Chapter 73 will apply to such securities.

1. If a vesting order is received in respect of securities already held by the Accountant General, he will transfer them from his general register to the register of Charitable Endowments, and if they are in the custody of the Comptroller General, he will submit a demand for their transfer.

Miscellaneous Trust Accounts.

1585. Accountants General hold Public Funds as Trustees and Depositaries, which do not come within the scope of the accounts of Government receipts and disbursements, or within the system of accounts provided in Chapters 11 and 73 for Government securities held in trust and deposited with Account Officers, or in Chapter 12 and this Chapter for Charitable Endowments.

1586. If possible an Account Officer should endeavour to have such Trusts vested in him as Treasurer of Charitable Endowments, but, if that course for any reason be not possible, he should keep an account book for these miscellaneous Trust accounts in his personal custody, posting the transactions—which are necessarily very few—in the ordinary form of day book and ledger.

1587. The accounts to be debited with the Trust Funds are—

1.—Personal Custody—Cash.

2.—Personal Custody—Securities—

For cash or securities held in *personal* custody of the Accountants General.

3.—Presidency Bank—

For any deposited with the Bank.

4.—Trust Deposits—

For any which are passed on for treatment under the ordinary rules of Chapter 11.

5.—Safe Custody Register—

For any which are passed on for treatment under Article 2 of Chapter 11.

1588. The accounts to be credited are—

A ledger head for each Trust, or for each class of Trust, as convenient.

1589. There should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it, so that any Accountant General on receiving charge may know by reference to it exactly what his obligations are in these matters.

The receipt and disposal of interest should not be recorded in these accounts, which are meant for the principal of the Trusts only.

1590. These accounts should be balanced and closed every 31st day of March, and a note of the balances should be appended to the annual review of balances. They should also be balanced and closed when an Accountant General makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

ANNEXURE.

(See Article 1582)

Rules for Charitable Endowment Funds (H. D. No. 1569, dated 24th October 1890).

NOTE.—In these Rules "the Government" means the Local Government, or when the Governor General in Council exercises under section 7 of the Act the powers conferred by sections 4 and 5 on the Local Government, the Government of India.

Cases in which there should ordinarily be previous publication of vesting orders and of schemes.

1. It being the wish of the Governor General in Council that the Government should not interfere under the Charitable Endowments Act, 1890 (hereinafter referred to as the Act), in cases of doubt or dispute, and that the jurisdiction of the Courts in such cases should in practice be left unaffected by the Act, the cases with which the Government will have to deal may be divided into two classes, namely, (*1*) cases of trusts, whether already established or proposed to be established, out of which it may be confidently predicated that contention cannot arise, and (*2*) cases out of which contention may possibly arise, however remote or unlikely the contingency. To the first class will belong such cases as those of Lawrence asylums, Railway schools, and endowments in Government securities in general aid of the funds of specified dispensaries or schools. To the second class will belong most cases in which private persons apply for a vesting order or a scheme or modification of a scheme, and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment. In cases belonging to the first class previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary: in cases belonging to the second class, there should ordinarily be previous publication of such documents.

Mode of previous publication of vesting orders and of schemes.

2. (*1*) When the Government, having regard to the last foregoing rule, is of opinion that a proposed vesting order or a proposed scheme or modification of a scheme should not be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification, or a proper abstract thereof, signed by one of its Secretaries, for the information of persons likely to be affected thereby.

(*2*) The publication should be made in the official Gazette and in such other manner as the Government may prescribe.

(*3*) There shall be published, with the draft or abstract, a notice specifying a date at or after which the proposed order, scheme, or modification will be taken into further consideration.

(*4*) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme, or modification.

Incidence of cost of vesting orders and of schemes.

3. The cost of the previous publication under the last foregoing rule of any proposed order, scheme, or modification of a scheme, and any other costs incurred or to be incurred in the making or settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates.

Accounts of trusts consisting of immoveable property.

4. In the case of property vested in a Treasurer of Charitable Endowments other than securities for money, the persons acting in the administration of the trust, and having under section 8, sub-section (*3*), of the Act, the possession, management, and control of the property and the application of the income thereof, shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint in this behalf, in such form and at such time as the Government may from time to time prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require.

5. The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in a Treasurer of Charitable Endowments:—

(1) In the case of securities for money—

(*a*) For the purchase and sale of securities, a commission of ½ per cent., in addition to any actual outlay on brokerage.

(*b*) For drawing interest, a commission of ¼ per cent.

(*c*) For remitting interest, the actual charges incurred.

(2) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys, the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasurer will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order.

Accounts of Securities for money.

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No. 1 (C. A. C. Form 192). He will also keep a separate account for each endowment in Form No. 2 (C. A. C. Form 193), in which he will record all receipts, including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund.

8. The Treasurer will keep a record in the appropriate columns of Form No. 1 (C. A. C. Form 192) of all securities returned by him. The return will also be entered in Form No. 2 (C. A. C. Form 193), where the amount returned will be deducted from the capital of the endowment concerned.

9. If the securities, elsewhere than in Madras and Bombay, consist of Government promissory notes, they will be forwarded to the Comptroller General for custody under the general rules laid down in the Civil Account Code; but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgments.

The Treasurer will retain in his own custody all securities for money other than Government promissory notes.

10. The Treasurer, on receipt of any interest on securities, will pass it through his General Trust Interest Account under a special sub-head, "Interest on Charitable Endowments under Act VI of 1890." The interest will then be distributed to the various ledger accounts (Form 2. C. A. C. Form 193), in which the gross amounts must be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ledger of interest received must be taken out and agreed annually with the total amount of interest drawn.

11. The register in Form No. 1 (C. A. C. Form 192) will show all securities vested in the Treasurer as such, whether actually held by him or by the Comptroller General as his agent. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form No. 8 (C. A. C. Form 194) will be made out annually and agreed with the actual securities in the Treasurer's possession; such agreement will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at the times, which the Local Government may direct under section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts.

Property other than Securities.

13. The Treasurer will enter in a register in Form No. 4 (C. A. C. Form 195) any property other than securities which becomes vested in him, and will record in the same register against the original entry a note of any property of which he is divested.

Publication of Lists and Abstract of Accounts.

14. The list of properties vested in the Treasurer to be published annually shall be in Form No. 5 (C. A. C. Form 196). Part I will relate to properties other than securities; Part II

will relate to securities, and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgments from the administrators of the correctness of the balances when published.

Audit of Accounts.

15. The Treasurer's accounts will be audited—

(*a*) where there is an Outside Audit Section of the Accountant General's Office,—by such section annually;

(*b*) where there is no such section,—by a Deputy Auditor General at such periods as the Auditor General may direct.

Chapter 75.—Outside Audit and Verification of Balances.

Outside Audit 1591
Audit of Currency Accounts . 1592
Audit of Presidency Savings Banks 1593
Verification of Currency Balances 1597
Verification of Stock Note Balance 1601
Verification of Balances of Small Coin Depôts . . 1602
Verification of Cancelled Currency Notes 1603
Verification of Mint Balances 1604
Verification of Stock of Stamps in Central Depôts . . . 1620

Outside Audit.

1591. The Account offices are in some cases required to audit on the spot the accounts of some Government and Local Fund offices, which are not submitted to the Accountant General monthly and do not enter the Government Accounts. Such accounts are usually examined and audited by special establishments under special local rules, which need not be repeated here. In two cases the audit is prescribed by general rules, as laid down in Articles 1592 to 1596.

Audit of Currency Accounts.

1592. The accounts of each Currency Circle are audited each month by a Gazetted Officer deputed from the Accountant General's office (in Calcutta, from the Comptroller General's office) and in Calicut and Kurrachee from the Collector's office), whose report (Form 197) is forwarded to the Comptroller General. The auditor is required especially—

(*a*) To inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order;

Also to see—

(*b*) That credits on account of notes written off, or sent to other circles, are properly vouched and authorised;

(*c*) That all note forms sent from England, as advised in the Secretary of State's invoices, and from other Circles, as notified by the officers in charge, are duly brought to account, the invoices and advices so consulted being those registered by the Account office, and not those tendered by the Currency office;

(*d*) That the monthly return is a correct statement of the debits, credits, and balances appearing upon the books; that it is proved and balanced, and that the "value" in balance is equal to the circulation;

(*e*) That the balances of notes, coin, and bullion, are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Head Commissioner, and the balance of the foreign Circle accounts by the officers in charge; and

Page 612—

At the beading strike out—

Audit of Presidency Savings Banks 1593

(*11th List, 31-12-97.*)

Page 613—

Strike out Articles 1593 to 1596 with the heading.

(11th List, 31-12-97.)

(*f*) That the amounts in the books under examination which relate to the Agencies correspond with those shown in the returns received from those Agencies, namely, the reports of issues and receipts, and the certificate of balance at the close of each month.

The auditor is also required to examine and follow into the books all the daily sheets of one day in each month, to be selected at hazard and without communication with the Currency officers, the date so selected being named in his audit report.

1. There is also an annual audit of the accounts of the Head Commissioner, and of the Commissioners, Rangoon, Madras and Bombay, and Deputy Commissioners, Allahabad and Lahore by a Deputy Auditor-General, of the accounts at Kurrachee by an officer deputed by the Accountant General, Bombay, and of those at Calicut by an officer deputed from Madras.

Audit of Presidency Savings Banks.

1593. The Presidency Savings Banks in Calcutta, Madras, and Bombay, are at present under the management of the Presidency Banks; the general account is a deposit account on the Accountant General's books, operated upon through the daily Bank sheet, and the details are in the Savings Bank accounts in possession of the Bank.

1594. The Accountant General should arrange for an annual audit of the accounts, although it must be noted that the Banks are not bound to afford access to their books to any one but an officer appointed, under the Articles of agreement by the Government. The following are the points to which the auditor's attention should be directed:—

(*a*) The agreement of the ledger accounts of depositors with the depositor's pass-books.

The auditor should be present for an hour or two, say once every quarter, and should compare the pass-books presented during that time.

(*b*) The agreement of the ledger accounts with the cash-book.

The auditor should trace into the ledger all the cash-book entries of one day in each quarter.

(*c*) The correctness of the interest calculation.

The auditor should test, in detail, the calculations of ten consecutive accounts in every 200.

(*d*) Examination of the balances of the separate accounts, and proof of their total against the cash-book balance.

(*e*) The totalling of the interest to be charged to Government and credited to depositors.

In these three cases all the calculations are already made, in detail, in the Bank. The auditor should test 5 per cent. of the operations at every stage of the calculations; for example, 5 per cent. of the balances taken out from the ledger into the statement of the balances, 5 per cent. of the additions of the latter, 5 per cent. of the marks distributing the accounts into active and inactive, and so forth.

(*f*) The correspondence of the accounts with those in the Government books.

(*g*) Generally, also, the carefulness and regularity of the work, and the due observance of the rules prescribed by Government.

1595. It will be for the Accountant General, on receiving the auditor's report, to say whether there is any necessity for making a closer examination of the accounts than that which is prescribed above as a sufficient test under ordinary circumstances.

1596. The audit should be reported to the Comptroller General, and, in the case of Madras and Bombay, also to the Local Government,—the charge on account of interest should be examined and passed in connection with this audit.

1. The charge for interest should be adjusted within the accounts of the year in respect of which it is due, so that the Savings Bank balance in the Government books may correspond with the balance, including interest due to depositors.

Verification of Currency Balances.

1597. Once a month, on the evening of a day of which the Treasurer should have no previous intimation, the balance of the Exchange Department of the Currency Office in coin and notes will be verified in detail by an officer deputed by the Comptroller General, the Accountant General or the Collector, as the case may be, and a certificate to the following effect will be attached in original to the monthly audit report:—

"Certified that the balance of the Exchange Department of the ——— Currency Office was counted by me on the evening of the ——— and found to agree with the accounts of that day."

Verifier.

1. In Calcutta this duty is performed by the Outside Audit Branch of the Comptroller General's Office.

1598. The Local Government (or, in Calcutta, the Comptroller General) appoints an officer to conduct a half-yearly verification of the balances of the Currency offices, which is to take place in the months of March and September of each year. In the absence of special orders to the contrary of the Local Government (or in Calcutta, of the Comptroller General), the verification should be so arranged that the balances actually counted and verified are the closing balances of those months. The reports will be prepared on forms (Form 198) furnished by the Accountant General, which will be sent direct to the Head Commissioner of Paper Currency, who will submit them to the Government of India with remarks. As it is desirable that the verification should be *completed* on the named day, in order that the balances may be agreed with the books of that day, the officer appointed should begin the work before, of course, taking precautions to secure from any interference each parcel of coins or notes which he has examined.

1599. In verifying the balances, the following instructions should be observed. For the unsigned note stock, the outside note of each bundle of one thousand notes should be examined; of high values two, and of low values one bundle in every ten opened, inspected, and put away again after counting any successive hundred notes in it. The coin reserve is tested (1) by counting the number of bags in each chest, and (2) by verifying the contents of 5 per cent. of the bags. This is done by counting the contents of one bag, and then weighing against it the contents of the other bags. The coin balance in the Exchange Department is proved in the same way, and the note balance in it and in the cancelled and foreign note accounts, by actual counting. The

balances so examined should be agreed with the corresponding account balances of the same date. The bullion reserve in the Mint Master's custody need not be verified at the half-yearly verification.

1. The "actual counting" of notes may be done as follows:—The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back, and marks the number; the verifying officer then sees that the number of notes folded back makes up the complete bundle. But the verifying officer is required to satisfy himself, in all cases except those of five-rupee and ten-rupee notes, that the bundles really contain only notes of one denomination.

2. When signed notes are received in a sub-circle office, they should be counted in the presence of the Currency Officer, and of another officer, who should, if possible, be the future verifying officer, and if not, an officer from the Accountant General's staff. The contents of each packet should be noted upon it under the signature of both the officers, and the packets sealed and laid away. Such of these packets as have not been opened up to the time of the half-yearly verification, may, if in good condition, be passed according to their certified contents without detailed examination. The remainder of the signed note stock must be examined in detail.

1600. The verifying officer should also compare the balance shown in the Currency Office Register of valuables ($\frac{L}{V}$) with the balances shown in the Registers—

(i) of Half and Mutilated Notes ($\frac{L}{21}$);

(ii) of Mismatched Notes ($\frac{L}{28}$); and

(iii) of Unclaimed Notes ($\frac{L}{29}$);

and then prove these balances by enumeration of the notes of each description actually contained in the box kept under double locks.

Verification of Stock Note Balance.

1601. The balances of stock notes in the Currency offices on the 30th September and 31st March of each year will be verified by the officer appointed to verify the Currency balances.

Verification of Balances of Small Coin Depôts.

1602. When a sub-depôt of small coin is located in a Treasury, its balance will be verified by the district officer, Article 329, note 3. The balances of other sub-depôts and depôts of small coin on the 31st of March and the 30th of September will be verified by the officer appointed to verify the balance of the Currency office.

Verification of Cancelled Currency Notes.

1603. The following procedure has been prescribed for the verification of cancelled Currency notes at Calcutta, and should be adopted also at Allahabad, Lahore, Madras, Bombay, and Rangoon:—

(1) The notes are to be prepared by the Currency Department in bundles of 100, odd amounts forming a separate bundle. Each bundle will be sewn together at one end, and will have a fly-leaf after the following pattern:—

PACKET NO.

Containing _____ pieces of _____ rupees each of _____ Circle.

Total value, Rupees _____

Date of cancellation, being included in item of	Initials of Sorter.
Date of transfer to Issue Department	Initials of Assistant Treasurer.
Date of examination by officer in charge Issue Department	Initials of the officer in charge Issue Department.
(A) Number of notes counted by clerk	Initials of clerk.
(B) Number of notes counted by verifying officer	Initials of verifying officer.
(C) Total to be entered in register of cancellations	
(D) Initials of verifying officer and date.	

(2) Each set of bundles will be made over to the verifying officer, with a slip showing the number and detail by denominations; and each set must be completely disposed of before another is taken up.

(3) The verifying officer will first proceed to count the contents of each bundle according to the procedure laid down in Article 329 (*c*). What each clerk counts will be entered and initialled at A on the form; and what the officer himself counts will be similarly entered by himself, and initialled at B.

(4) If the full tale is found, these two figures will now be added and entered at C.

(5) The bundles will now have the left hand numbers cut off and be arranged in piles. Each pile contains notes of the same circle and denomination, and, therefore, is composed of one broken bundle and as many complete bundles as make up the tale.

(6) When the whole set of bundles is thus arranged (but not before) the verifying officer will take up each pile in turn, examine its enfacements, and if they are all correct and all the notes have had the left numbers cut off, will post the total number in his register with his own hand, and initial the enfacements at the place marked D. This must be done for each pile before the next one is taken up.

(7) When the whole set of bundles is completed, the verifying officer will compare the numbers upon the Currency Department slip with those registered by himself, and will mark the slip "verified and returned," initial it, and give it back to the Currency Department, with the appertaining bundles, now defaced.

(8) The register will then be carefully totalled. The verifying officer must himself check the vertical totallings, and the cross-totallings and calculation of value of the last line.

(9) He may then proceed to another set of bundles.

(10) A separate verification report must be prepared and submitted to the Comptroller General for each set of bundles.

(11) If any cancelled note, for any sufficient reason, cannot be produced in its bundle, it may nevertheless be included in the verifications, provided that—

(*a*) A note of its absence is made on the fly-leaf of the bundle under the verifying officer's initials;

(*b*) A statement of the number and value of notes thus remaining uncut is made upon the verification report, and carried forward in each successive one till the note is received, and placed in its proper bundle after its left-hand number has been cut off.

Verification of Mint Balances.

1604. The verification of Mint balances is conducted annually by the outside audit branches of the Comptroller and Auditor General's office in Calcutta, and of the Accountant General's office in Bombay, in accordance with Financial Resolution No. 2988, dated 14th October 1864, which also directed that the verification should take place when the amount of bullion in the Mints is usually at the lowest.

1605. Mint balances consist of gold, silver and copper in various forms and stages of manufacture, spread over different departments, and also new coins, and the primary object of the verification is to ascertain by actual tale or weighment of the whole or a percentage of them in some cases, whether the balances in quantity as shown in the departmental registers are forthcoming or reasonably accounted for, and whether the total of the departmental balances makes up the value reported by the Mint to the Comptroller, India Treasuries, and Head Commissioner of Currency in Calcutta, or to the Accountant General and Commissioner of Currency in Bombay; and any difference found between the book and actual balance should therefore not only be stated, but made a subject of enquiry, and the result reported to the Government of India in the Finance Department.

1606. The date of verification should as a rule be the last day of a month, but if any other date is fixed to suit the convenience of the Mint, the balance of that date should be worked forward or backward to the last or first day of the month for the purpose of agreement with the balance shewn in the monthly bullion account.

1607. For the purpose of verification, the Mint may be divided into three main departments with sub-divisions :—

(1) Melting department.

(2) Mechanical departments sub-divided into laminating, fine rolling and cutting out, weighing and edging, annealing, stamping, adjusting and coin-ringing branches.

(3) Bullion department sub-divided into bullion stronghold and coin room or copper store department in the case of copper.

1608. Each of the above branches should present a slip to the verifier shewing in tale and weight the balance that ought to be in hand on the day of verification.

1609. The whole of the balance of gold in all the departments should be passed through the scales.

1610. The whole of the silver balance, with the exception of bullion and coins, should be weighed. Coins in bags should be examined in the manner described in Article 1599, with reference to the verification of the Currency Reserve. Those packed and sealed in boxes should be verified by counting the number of boxes, their value being calculated from the recognised contents of each. A few boxes selected at random should, however, be opened, and one of them emptied out and the contents counted in detail.

1611. In the case of bullion ingots and bars, a list of the parcels or bags with the registered weight of each should be obtained from the Accounts Branch of the Mint, and at least four lakhs out of a balance not exceeding eighty lakhs and six lakhs if the balance is larger, should be passed through the scales. The bags or parcels of bullion not passed through the scales should be counted and identified by a comparison of the register number and weight, as entered on the labels they bear, with the register number and weight recorded in the list above referred to.

1612. Bullion being of different touches or degrees of fineness, the value above and below standard, which is fixed at 91·66 fine, should be proved with reference to the Assay Produce Register, in which the fineness of each parcel is attested with the Assay Master's initials. The gross produce column in this register is not covered by the Assay Master's initials, but worked out by the Mint from the certified touch, and about 10 per cent. of the calculations should be tested by the verifier.

1613. The quantity of bullion verified being thus converted into value by the help of the Assay Produce Register, the total value, including the balances of the melting and the mechanical departments, which are all standard, should, if the date of verification is other than the last day of a month, be worked up by audit of the accounts to the balance of the last or first day of the month, whichever is more convenient, and agreed with the monthly bullion report sent by the Mint to the Comptroller, India Treasuries, or Accountant General, Bombay, in the case of Mint bullion, and with the monthly bullion report sent to the Head Commissioner or Commissioner of Currency, Bombay, in the case of currency bullion. The number and date of the last Mint certificate credited to date of verification should also be noted for comparison with the last certificate of the same date realised by the Currency Office.

1614. The copper balance is verified on a different date from that of gold and silver in Calcutta, but there is no objection to its being verified at the same time as gold and silver, if it is convenient to the Mint.

1615. The whole of the copper balance in all the departments of the Mints, with the exception of slabs and coins, should be weighed. The number of slabs should be ascertained, shipment by shipment, either by actual enumeration of the whole or partly by calculation if the enumeration of the whole is likely to be attended with undue delay and inconvenience, and about 5 per cent. of the slabs picked out at random should be passed through the scales and the weight of the whole arrived at approximately by calculation. Coins packed and sealed in boxes may be verified by counting the number of boxes and opening and examining one of them by tale. Coins in bags should be verified by taling a few of the bags selected at random and weighing the rest roughly against them after emptying out the bags.

1616. In the case of copper scissel and scraps, which are partly in bags and in part tied up with string, weighment may be made, without emptying

the bags or untying the bundles, provided the ascertained weight of the strings and bags is deducted from the gross weight.

1617. The quantity of copper having been verified, should be converted into value at the average market rate, realized by the Mint, and agreed, as in the case of gold and silver, with the monthly copper store account rendered by the Mint. The copper coins should be agreed with the cash account rendered to the Comptroller, India Treasuries.

1618. There should as a rule be a very small balance of musters in the Assay Office, and being generally in the form of chlorides, etc., it is not verifiable, it will be sufficient if the Assay Master's certificate for them is produced before the verifier.

1619. All points of difference being noted and explained, the result of the verification should be reported to the Comptroller and Auditor General, who will report the fact to the Government of India in the Finance Department with his remarks.

Verification of Stock of Stamps in Central Depôts.

1620. The following procedure should be observed in verifying the stock of stamps in the central depôts in Calcutta, Madras, and Bombay :—

(1) The officer appointed by the Local Government to verify the stock should be furnished by the stamp office with detailed lists of the various kinds of stamps, which are in store on the morning of the day on which the stock is to be counted, shewing the number of entire and fractional cases of each denomination distinguishing the "opened" from the "unopened" stock. He should also be furnished with a copy of the India Office printed paper, explaining the symbolical letters and figures written on cases to indicate the kind and value of the stamp contained in them.

(2) The cases in unopened stock should be examined to see that they are marked with the symbols for the kind of stamps under examination and their number counted. Three per cent. of these boxes taken at random should be opened, and a packet or two in each examined to see that they contain stamps of the kind indicated on the outside of the case. The contents of any cases which, though included in "unopened" stock, have been opened and issued in part should be counted in detail as if they were included in opened stock.

(3) For "opened" store all broken packets should be counted in detail. But in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and see that they are unopened and bear the original label of the description of stamps they profess to contain. Ten per cent. of these bundles taken at random should, however, be counted in detail and their declared value worked up.

NOTE.—If the amount is large this counting may be done as in the case of Currency notes (*vide* Article 1599), *i.e.*, one parcel in ten may be opened and any convenient portion of it examined in detail. In the case of Currency notes one-tenth (or one consecutive batch of 100 notes) is found convenient.

(4) After having finished the detailed examination in the above manner, the total verified value of each kind of stamps should be worked out and the result embodied in a report in the following manner:—

Description of stamps.	Balance verified (value).	Balance as per Superintendent's Stock books.	

Certified that the balance of stamps in the custody of the Superintendent of Stamps ——— on the ——— 189 has been verified by me in the manner laid down in the Civil Account Code, Chapter 75, Article 1620, and I have thus satisfied myself of the correctness of the result set forth above.

(5) The report should be submitted to the Local Accountant General, who should certify at foot of it that the balances reported therein agree with those accepted in his own office from the returns submitted by the Superintendent of Stamps. The Accountant General will submit the report to the Local Government with any remarks he may have to offer, and send a copy of the report, the certificate and the forwarding letter to the Comptroller General.

(6) In the absence of special orders to the contrary, the balance to be verified should be the closing balance of the last working day of a month. If that of any other day be verified under the express orders of the Local Government, the report should be worked up to the last day of the month by the accounts for the intervening days.

Page 621.—Insert as heading—

Holidays . . . . . 1629A.
(3rd List, 20-3-95.)

Chapter 76.—Miscellaneous Returns.

Currency Charges . . .	1622	Financial Statistics . . .	1626
Ecclesiastical Charges . .	1623	Silver Coins withdrawn .	1627
Expenditure on Stores . .	1624	Copper Coins withdrawn .	1628
Bank Accounts . . .	1625	Income Tax Deductions .	1629

1621. A few miscellaneous returns are submitted by Account Officers, as described below.

Currency Charges.

1622. An annual statement of Currency charges is required by the Head Commissioner of Paper Currency for embodiment in the annual Currency report, *viz.*, an approximate report to be sent immediately after the submission of the accounts for March and a final statement as soon as the books for the year are closed. The form and details required may be seen in the published reports.

1. The approximate statement is to give the best information as to the probable receipts and expenditure of the year, but need not necessarily agree with the approximate accounts for March, as the Account Officer should include in the statement any receipts or expenditure which he knows will be brought into the final account of the year.

Ecclesiastical Charges.

1623. An annual statement in foolscap size, giving details by districts of Ecclesiastical charges, distributed under Salaries, Church, and Other Establishments, Travelling Expenses, Buildings, Repairs and Contingencies, is submitted to the Bishop of the Diocese.

The form is arranged in vertical columns, showing—

(1) Name of district.
(2) Salaries of Chaplains, junior Chaplains, and Registrars.
(3) Church establishments.
(4) Travelling allowance on duty.
(5) Travelling allowance in joining appointments.
(6) Conveyance allowance.
(7) Miscellaneous charges.
(8) Service postage stamps.
(9) Cemetery establishments.
(10) Construction and repair of buildings.
(11) Total.

1. The information regarding charges for construction and repair of buildings is obtained from the local Examiner of Public Works Accounts.

Expenditure on Stores.

1624. An annual statement of expenditure on stores in the Civil Department in each Province shall be prepared in Form 199 and submitted by the 31st of August in each year to the Government of India in the Finance Department,

for transmission to the Secretary of State. This return will be submitted by the Local Government, but the local Accountant General will render any aid that may be required of him in its preparation. It is not necessary that the statement should be agreed with the books of the Accountant General (*vide* para. 23 of Finance Department Resolution No. 185, dated 10th January 1883).

Bank Accounts.

1625. The Presidency Banks, and their Agents in charge of branches with which the local Treasuries bank, will furnish statements at the close of each financial year, showing the balance at credit of each Government officer who, in his public capacity, has a separate account (*vide* Article 703); these statements Accountants General will forward to the Comptroller General, with any necessary remarks or explanations.

1. The Government of India held (No. 168, dated 30th April 1878) that a Presidency Bank could not charge interest on the collector's account at a branch, which had been overdrawn, if the aggregate balance of all the *ex-officio* accounts at that branch was a credit balance.

Financial Statistics.

1626. The following returns are required by the Finance Department of the Government of India for incorporation in Part III of the yearly volumes of financial statistics :—

From all Accountants General . . .	*Accounts 123, 124 and 125*—Statistics of receipt and issue of small silver and copper coins.
From Accountant General, Bengal . . .	*Accounts 73 and 74*—Payments to cultivators of opium for each month.
Accountants General, Bengal, Madras, and Bombay.	*Account No. 198*—Transactions of the Presidency Savings Bank, and Allowance paid for its management.

Silver Coins withdrawn.

1627. From the returns described in Article 591, an annual provincial return should be compiled and submitted to the Head Commissioner of Paper Currency early in February of each year.

Copper Coins withdrawn.

1628. On the 15th September of each year, a report for the previous official year should be submitted to the Head Commissioner of Paper Currency, in Form 200, giving the amount and particulars of copper coin of the coinages before 1835 withdrawn under orders of Government, No. 207, dated 17th January, 1879.

Income Tax Deductions.

1629. Under Finance Department No. 2763, dated 6th June 1890, two returns of deductions made from salaries, pensions, etc., and from interest on securities and bonds are to be compiled by Accountants General and submitted to the Local Governments at close of each year of assessment, in Forms 201 and 202.

Chapter 77.—Departmental Regulations.—Accountant General.

Departmental Control . 1630
Relations with Local Government . . . 1632
General Duties . . . 1634
General Restrictions on powers 1636

Departmental Control.

1630. In matters relating to the appointment and control of the officers gazetted and non-gazetted, working under him, and to the administration of his office generally, the Accountant General, as an Account and Currency officer, is subject to the direct control of the Government of India in the Finance Department. All correspondence with the Government of India on such matters, including reports of giving and taking charge, should be submitted through the Comptroller General except in case of urgency, when a copy of the letter or report should be sent to the Comptroller General with the intimation that the original has been sent direct to the Government of India.

1631. The Accountant General is in immediate subordination to the Comptroller General in all matters connected with Audit and Account, and will refer to him, all questions bearing on the classification of receipts and charges and other matters of account; such questions should not be referred to the Government of India at all, unless the Comptroller General is in doubt, or the Local Government does not accept the Comptroller General's view.

Relations with Local Government.

1632. The Local Government may require special returns to be prepared in any form it likes; and the Accountant General will conform with all requisitions of the Local Government, though, if any seem opposed to specific orders of the Government of India, he should first respectfully make a representation to that effect. But all returns, accounts and statements for the Finance and Revenue Accounts, or required by the Comptroller General, must be prepared in the form prescribed by the Comptroller General; and, in all matters relating to the procedure of the Finance and Revenue Accounts, the Comptroller General's instructions should be followed, as it is essential that there should be uniformity in the accounts of the several Provinces. If a Local Government objects to any part of the procedure prescribed by the Comptroller General, it should report its objections to the Government of India in the Department of Finance, but should never of its own motion interfere with such procedure.

1633. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the Local Accountant General as to any particular application of Financial rules or orders concerning which there

may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly. In either case the Local Government may follow or disregard the advice of the Accountant General, as may seem to it right. But if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communications upon such matters from an Accountant General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.

General Duties.

1634. The main duties of an Accountant General, as an Accounting Officer, are to keep himself thoroughly acquainted with the progress of revenue and expenditure, so as to be able at once to bring to notice any matter demanding attention. Though not necessarily taking a personal part in the compilation of his monthly account, he is responsible for the accuracy and efficient working of the numerous processes of which that account is the outcome. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and it is his duty to see that proper accounts are kept of all those transactions, and that due measures are taken for their adjustment. He exchanges accounts with other accounting officers of Government, and it is his duty to see that these accounts are promptly cleared. He has the care of the pecuniary relations both of Government with other individuals and bodies, and of the Civil Department with other Departments; and has not merely to keep the accounts, but to watch, and in some cases direct, the matters out of which the accounts rise.

1635. An Accountant General is bound to ascertain that rules and orders are exactly obeyed in every instance, and to check every departure from them, however apparently trifling.

General Restrictions on powers.

1636. An Accountant General may not, without permission of the Government of India, or of the Comptroller General,—

(1) change any procedure established, or reverse any deliberate or important orders passed, by any officer who preceded him in his office; or

(2) call for new returns from Military or Public Works Account officers; or

(3) modify forms prescribed by the Government of India.

1637. An Accountant General may not—

(1) forward applications for sanction for expenditure or for relaxation of leave or pension rules; such an application must be simply returned to the officer making it for submission to the proper executive authority; or

(2) propose increases in Departments other than his own; or

(3) on any account, join in protesting against any retrenchment or economy which the Supreme Government may command; or

(4) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules; or

(5) advise upon any questions relating to pensionary claims, until an officer absolutely retires, or is about to retire, from the service, except upon a reference from the Government of India or the Local Government; or

(6) issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders. The extreme measure of enforcing compliance with orders by means of stoppage of pay should be resorted to only under the express sanction of the Local Government in each case and only in respect of the salary bill of the head of the office; or

(7) allow shares in any joint stock company to be transferred to, or to stand in the name of, the Secretary of State for India, except with the express consent of the Government of India.

Chapter 78.—Departmental Regulations—Gazetted Staff.

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Constitution.

1638. The Gazetted Staff consists of officers of the Enrolled List, styled Deputy or Assistant Accountants General, Assistant Comptrollers or Probationers, and of Chief Superintendents.

1. Officers of the Enrolled List are appointed under the rules laid down in Finance Department Resolution No. 2157, dated 20th May 1891, as modified by No. 2273P., dated 30th May 1893.

2. Chief Superintendents are generally appointed from the Subordinate Account Service of the office, but direct appointments from outside are sometimes made.

1639. A scale of Gazetted Officers has been fixed for each Account Office, and is ordinarily followed in the distribution of officers.

Distribution of Work.

1640. The instructions in Articles 1641 to 1644 define, to a certain extent, the distribution of work and responsibility which should ordinarily obtain in the Civil Account Offices. They are not intended to detract from the general responsibility of the Accountant General for the whole work of the office; and he should take such measures as are necessary for keeping himself thoroughly acquainted with the departments which are not in his immediate charge. He should also, as far as possible, avoid changes among his departments. But, subject to these considerations, the following indicates generally the distribution of work with reference to which the offices are manned.

1641. The principal departments are—

I.—The Book and Compilation Departments, which should ordinarily be in the immediate charge of the Accountant General.

II.—The Treasury Account Department, which should ordinarily be in the charge of the Deputy, where there is such an officer, and the Accountant General himself, where there is not.

III.—The Pre-audit section, which is intended to be in charge of the principal assistant not being a Deputy.

Besides these, there are—

The Gazetted Audit.	Accounts Current.
The Pension Audit.	Budget.
Local Funds.	Resource.

1642. The last of these is usually in charge of the Accountant General himself; the distribution of the rest is left to his discretion. A Chief Superin-

Page 626, Article 1638—

Continue Note 1, "and by No. 5023-Ex., dated 22nd October 1895".

(*6th List, 20-3-96.*)

tendent may be placed in charge of one or more branches, may sign letters and may discharge any duties which are assigned to him by the Head of the Office.

1643. The Accountant General is at liberty to modify these arrangements; but if he does so, he should inform the Comptroller General, and state his reasons.

1644. When the staff of Gazetted Officers is below the fixed complement, duties within the office reserved for them by Code rules may be entrusted, at the Accountant General's discretion, to superior ministerial officers (Superintendents). A similar arrangement is always permissible in the case of one Superintendent in the offices of the Comptroller General and the Accountant General, Bengal, and two Superintendents in the Bombay office, as these are substituted for Gazetted Officers, but such officers should not sign letters, as their names are not notified in the Gazette.

Training of Junior Officers.

1645. The following rules for the training of Junior Officers of the Finance Department are reprinted from the Resolutions of the Government of India in that Department, No. 2422, dated 21st August 1873, and No. 3496, dated 28th December 1876 :—

For the future, on appointment to the seventh class of the Finance Department, an officer shall, for the period of at least one year, receive a definite course of training in the clerical duties of an Accountant General's Office under the following regulations. During this year of training the officer must not be appointed to act in any higher class of the department, or to undertake any higher duties.

1. The work of an Indian account office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares materials for, the latter. When, therefore, a Junior Officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section, and make himself practically acquainted with the procedure of testing, checking and recording payments to gazetted officers, establishments and pensioners, and payments on account of contingent charges; and he should be required, without assistance, to audit and record the audit of some vouchers of each class.

2. When a Junior Officer reports himself ready to prepare a classified abstract, the Accountant General should cause the original cash account and lists of payments received from some one Treasury in a past month to be brought up, the vouchers and schedules being first arranged in the order in which they were received from the Treasury, and the Junior Officer will then prepare and prove a classified abstract and objection statement, which will be checked with the abstract already passed and posted, and a report of any differences made to the Accountant General. In Madras and Bombay classified accounts are still submitted, and in these Presidencies Junior Officers should be required to post blank forms from the separate vouchers and schedules as far as the materials serve.

3. At this stage the Junior Officer should be placed in charge of the Objection Book of one or more districts for a few months; this work will not occupy his whole time, and need not interfere with his further training.

4. Next he must prepare, for some months other than March or April, the abstract of transfer entries and statement of disbursers' accounts, and also post the closing entries of the month on as many pages of the Detail-Book as the Accountant General may consider sufficient to afford a fair test of his practical knowledge; the Superintendent of the Compilation Department will lay the papers before the Accountant General again with a report of the corrections found necessary.

5. Next, the Junior Officer should prepare the Journal entries of a month; he should also be required to prepare rough drafts of the entries, both Journal and Ledger, required to close the books of one year, and to open those of the next—the entries, in fact, which will be necessary in the local office to close and open the books in use at the time of his probation.

6. At some stage in this course of training the Junior Officer should, for some months, be put in charge of one or more Accounts Current with other offices, both outward and inward, gathering materials for the outward account from the original district accounts, preparing the Account Current and agreeing it with the books, watching the action of the other party to the amounts in adjustment, and also taking the necessary steps to pass the inward amounts through the books, preparing the Objection Statement, and any letters connected with his work for the approval of the Accountant General.

7. The necessary duration of the course of training must vary with the opportunities available and the industry and ability of the Officer, and it is therefore not desirable to name any particular period; but on no account should the training be hurried, and the Accountant General must satisfy himself that the Junior Officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's Office; the certificate to that effect should be sent to the Government of India through the Comptroller General.

Departmental Examinations.

1646. Departmental Examinations are held half-yearly in May and November. They are conducted at the local Account Office in the presence of the Accountant General in the subjects and under the rules prescribed by Finance Department Resolution No. 6023, dated 31st December, 1890.

Language Rewards.

1647. Junior Officers in the classified grades of the Finance Department, who may qualify in the native languages for the Lower Standard examination fixed for Military Officers, will be allowed a donation of ₹180; and those who may pass the Higher Standard at once will be allowed a donation of ₹360.

Deputation.

1648. The deputation of an officer of the Account Department to serve on any committee at a distance from his station, and the circumstances connected with it, should, in every instance, be reported to the Government of India.

Leave Applications.

1649. Leave to a Gazetted Officer (except in the case mentioned below) is granted only by the Government of India, and in forwarding such an Officer's application for privilege leave, the Accountant General should say whether or not the place must be filled.

1. Applications for casual leave from an Accountant General are disposed of by the Comptroller General. The Accountant General, while on casual leave, remains responsible for the duties of his office, and any absence from office is subject to the condition that there is no hindrance to public business. Applications for casual leave from other Gazetted Officers are disposed of by the head of the office.

1650. In the case of Officers whose rank is not higher than Assistant, an Accountant General may deal finally with applications for privilege leave, provided that—

(1) if the absence of an applicant for privilege leave involves the appointment of an officer to act for him, his application must be submitted to the Government of India for orders;

(2) if leave be refused in any case, a report of the reasons for the refusal shall be made to the Government of India;

(3) all grants of leave, and the date of each Officer's departure on, and return from, leave shall be reported to the Government of India.

1651. All applications for leave, which require the sanction of the Government of India, should be submitted to the Comptroller General, who will forward them to the Government of India with his opinion as to whether the leave should be granted, and suggest the departmental arrangements to be made if the leave is granted.

Page 629—

For Article 1653 and note 1, substitute—

1653. No officer of the Civil Accounts Department of or above the rank of Chief Superintendent shall be allowed to conduct outside audits or to accept fees for auditing accounts or other similar private work without the special sanction of the Government of India.

(13th List, 6-10-98.)

Pension Applications.

1652. Applications for pension of Gazetted Officers in the Account Department, including Chief Superintendents, should be submitted for sanction to the Government of India in the Finance Department, through the Comptroller General.

Fees.

1653. No Officer of the Finance Department shall accept any fee or remuneration for auditing accounts, or for any other work, save with the express consent of the Governor-General in Council.

1. This rule applies to Gazetted Officers including Chief Superintendents only.

Misconduct and Indebtedness.

1654. An Accountant General is bound to report to the Government of India, promptly and strictly, any misconduct on the part of such of his subordinates as are appointed by that Government.

1655. If the salary of any Officer in the Enrolled List of the Finance Department be attached by order of the Civil Court, the fact must be immediately reported to the Government of India, together with the explanation of the Officer concerned.

1656. The rules in Articles 1684 to 1686 apply also to Gazetted Officers, but they have been included in Chapter 79, because the occasion for their application arises oftener in connection with members of the office establishment.

Pecuniary relations with Subordinates.

1657. All Gazetted Officers are prohibited, under pain of dismissal, from taking loans from, or otherwise placing themselves under pecuniary obligations to, persons subject to their official authority.

1658. The following references to rules, affecting the duties and position of public officers, may be useful :—

(*a*) *Land-holding and commercial speculation.*—For the standing orders regulating the connection of public servants with land-holding and commercial speculation in India, see Home Department Resolutions, dated 14th January 1862, 16th January 1863, and 13th February 1874, which were re-circulated with the Resolution, dated 20th February 1884, No. 5—224-48.

Government servants are also required to make a declaration of the landed property held by and managed by their wives or other members of their families living with and in any way dependent on them.—(Home Department No. $\frac{33}{2405\text{-}2414}$, dated 11th September 1888.)

(*b*) *Direction of a Bank or public company.*—No officer holding a permanent appointment under Government, whether pensionable or not, may be permitted to serve as a Director of any Bank or Public Company without previous reference to the Secretary of State.—(Finance Department No. 1318, dated 14th March 1889.)

(*c*) *Submission of memorials.*—The Home Department's rules regarding submission of memorials were republished in F. D. No. 3702,

dated 30th October 1876. See also further orders received with Finance Department No. 3200, dated 26th June 1889.

Note.—Officers may join in combined memorials when the matter about which they wish to petition Government is not connected with their position as servants of Government. The Home Department order does not apply to them.—(*Finance and Commerce No. 895, dated 14th May 1883.*)

(*d*) *Arbitrations.*—On the subject of arbitrations, the following rules have been laid down:—

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior, unless he be directed so to act by a Court having authority to appoint an arbitrator.
2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
3. If an officer act as arbitrator at the private request of disputants, he shall accept no fees.
4. If he act by appointment of a court of law, he may accept such fees as the Court may fix.

(*e*) *Residences for Government officials.*—For rules regarding the provision of residences for Government officials, see Circular No. 14 of the Government of India, Public Works Department, circulated with Finance Department No. 3139, dated 23rd September 1885.

(*f*) *Title to medical attendance.*—For rules regarding the title of Government Officers to medical attendance, see Government of India, Home Department, No. $\frac{12}{331\text{-}51}$, dated 16th August 1884, published in Supplement to *Gazette of India*, 23rd August 1884, page 1218.

(*g*) *Attitude towards political movements.*—For rules regarding the attitude to be maintained by officers in the service of Government towards political and *quasi*-political movements with which they may be brought in contact, see Home Department Resolution No. $\frac{11}{679\text{-}88}$, dated 11th March 1890, circulated with Finance Department No. 1390, dated 25th March 1890.

(*h*) *Vindication from defamatory attacks.*—For rules regarding the course to be followed by Government officers for the vindication of their acts as public functionaries from defamatory attacks *vide* Home Department Resolution No. $\frac{20\ \text{Pub.}}{1678\text{-}1685}$, dated 5th September 1890, circulated with Financial Department No. 4371, dated 13th September 1890.

(*i*) *Receipt of Testimonials and Addresses.*—See Home Department Resolution No. $\frac{24}{1624\text{-}45}$, dated 22nd July 1887, circulated with Financial Department No. 4004, dated 28th July 1887.

Page 629, Article 1658—

Add—

(*j*) *Connection of Government servants with the Press*.—See Home Department Circular letter No. $\frac{30}{1267\text{-}76}$, dated 16th August 1884, and enclosures and Resolution No. 22A., dated 3rd June 1885.

(*k*) *Sale of property to Natives by British Officers.*—See Home Department Notification No. 1437, dated 23rd September 1881, and No. 53, dated 20th January 1882.

(*l*) *Pecuniary contributions from Native Chiefs towards public objects.*—See Home Department Resolutions No. $\frac{31}{1217\text{-}42}$, dated 11th July 1885, and No. $\frac{25}{1437\text{-}1460}$, dated 14th August 1889.

(*m*) *Prohibition against entering into pecuniary arrangements with members of the same service or Department by Civil or Military officers in connection with resignation of any appointment held by them.*—See Home Department Circular letterNo. $\frac{55}{1964\text{-}73}$, dated 29th December 1883, and enclosure.

(*n*) *Acceptance of presents by Government servants.*—See Foreign Department Circular letter No. 1299-G., dated 20th June 1876, circulated to Local Governments and Administrations with Home Department No. 1144-1158, dated 13th July 1876.

(*o*) *Insolvency of Civil Servants.*—See Home Department Notification No. 181, dated 26th January 1855, publishing the Court of Directors' Despatch No. 18 (Public), dated 22nd March 1854.

Page 631.—Insert as Article 1662 A—

As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountant General should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

NOTE.—Dismissal should be distinguished from ordinary removal or discharge.

(*5th List, 17-9-95.*)

Chapter —Departmental Regulations—Establishment.

Sanction and revision . . 1659
Appointment and Promotion—
General *1660*
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Temporary Establishment . 1674
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Sanction and Revision.

1659. The establishment of a Civil Account Office is sanctioned by the Government of India. Any proposal for revision of the establishment or for temporary or permanent addition thereto should be submitted to the Government of India through the Comptroller General.

1. In a few cases the cost of a portion of the establishment is borne by Provincial or Local Funds; such portion may be revised with the sanction of the Local Government.

Appointment and Promotion.

General.

1660. The appointment and promotion of persons on the establishment of a Civil Account Office rests with the Accountant General subject, as regards members of the Subordinate Account Service, to the provisions of Articles 1663 to 1673.

1661. It is desirable to test the qualifications of clerks on first appointment, and suitable rules should be laid down by the head of each account office with reference to the state of education and the supply of educated men in the Province.

1662. No head of an office may employ, either temporarily or permanently, a person belonging to another establishment, without the previous consent of the officer on whose establishment he is at the time borne. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the person joins his new appointment, his employment may be made conditional on consent being obtained. Before accepting other employment, the person must either resign his previous appointment or obtain the consent of his departmental superior to his accepting such employment; and if such consent is not obtained, the person renders himself liable to be discharged from his former appointment, and thus to lose his previous service for pension, and it must be held to be a breach of discipline if a person actually transfers his services to a new employer without first obtaining the consent of his former employer, or definitely resigning the service.

Subordinate Account Service.

1663. The ministerial appointments in the Civil Account Department of

R130 and upwards, are to be separated off into a regular service, called the Subordinate Account Service.

1664. A confidential register of the Subordinate Account Service will be kept by the Comptroller General, in which will be entered and posted, from time to time, the particulars of each person's service.

1665. The Accountants General and Comptrollers will once a year (that is, about February) submit a report upon each officer subordinate to them, mentioning specially the following points:—

(*a*) Capacity and knowledge in each branch of an Accountant General's work.
(*b*) Ability as a manager of a section of work, *i.e.*, in guiding, looking after, and being responsible for the work of himself and clerks.
(*c*) General business habits and punctuality, and influence over other officers.
(*d*) Personal character and health.

This report will be copied into the Comptroller General's register.

1666. Any specially good service or specially bad service will be similarly reported for registry.

1667. Appointments and promotions, both substantive and officiating, are to be made, as occasion arises, by the head of the office in which the vacancy occurs. Each such appointment is to be reported at once to the Comptroller General, together with the grounds of the selection; and the Comptroller General may, if he does not approve, disallow it.

1668. The subordinates of the office have no exclusive claim to these appointments. They have this advantage, that they can by their work make their merits known to the head of the office; but unless the head of the office considers them in every way fit for selection as members of the Subordinate Account Service, they are not to be appointed merely because a vacancy exists.

1669. With reference to the last rule, the Accountant General will, when reporting upon his subordinate staff, under Article 1665, add a report of the same kind regarding the next six (in large offices) or three (in small offices) officers in order of merit.

1670. It is open to an Accountant General or Comptroller, in appointing an officer to the Account Service, to limit the pay drawn by him if he sees no occasion at first to allow the full amount. All first appointments shall be on six months' probation, and the confirmation, with the grounds of it, shall be reported to the Comptroller General.

1671. The minimum salary to be drawn by any officer, whether holding a substantive appointment under Government or not, who is appointed to officiate in the grade of R130 rising to R175, should be R100; and if appointed to officiate in the grade of R200, R125.

1672. The allowances of the Subordinate Account Officers are to be drawn upon bills separate from the clerical staff.

1673. A half-yearly list of the Subordinate Account Service in the

following form should be submitted to the Comptroller General on the 1st of April and 1st of October :—

Name.	Date of birth.	Class.		Date of substantive appointment to present class.	Present employment.	Remarks.
		Substantive appointment.	Officiating appointment.			

Temporary Establishment.

1674. The Comptroller General has authority to sanction extra temporary establishments in the Civil Account Offices, and, in the case of Currency Offices, for *special work*, to an extent not involving an expenditure of more than ₹25,000 in any financial year. This is intended to meet demands both for occasional special calls and for bringing up arrears. The Accountant General, Bombay, has been authorised to entertain temporary establishments up to a limit of ₹2,500 a year, in part of the sum of ₹25,000 above mentioned, without asking for the previous sanction of the Comptroller General. But he should report each case to him for entry in his register, mentioning the work for which he has sanctioned the establishment.

Payment of Apprentices.

1675. Accountants General may appropriate the savings from the pay of their establishment up to ₹200 a month to pay apprentices in their office otherwise unprovided.

The extra cost due to the absence on leave of men must be met before any savings can be appropriated.

Audit.

1676. The audit of the establishment and contingent charges of the Accountant General's Office will be examined and reported on at the periodical audits of the Deputy Auditors General.

Leave.

1677. The grant of leave to all persons on the establishment lies with the Accountant General. In cases of illness, medical certificates should ordinarily be accepted only from Government medical officers according to the rules laid down in the Civil Service Regulations. But it is not necessary to insist on this course when certificates are required to justify mere casual leave of absence.

Deputation.

1678. Members of the permanent establishment are not to be deputed on temporary extra work at higher pay than that which they draw on the regular

establishment; such deputations should be made without extra pay, and officiating arrangement be made to fill up the regular staff. The Comptroller General's sanctions are, therefore, given subject to this condition.

Dismissal and Resignation.

1679. The dismissal of members of the establishment lies with the Accountant General, but except in case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with accusations over their heads, no clerk should be dismissed the service until the charge against him has been reduced to writing, as well as his defence and the order thereon.

1. Further instructions regarding proceedings on dismissal are contained in Government of India, Home Department, Resolution No. $\frac{37}{1389\text{-}1404}$, dated 29th July 1879, and its annexures.

1680. An Accountant General is bound to be careful, in giving certificates to subordinates, to state the whole truth in respect of character or cause of dismissal or resignation of appointment.

Superannuation.

1681. The Government of India has delegated to Civil Accountants General and Comptrollers the powers described in Article 506 (*a*) (1) and (2) of the Civil Service Regulations, *viz.*:—

(1) the power of declaring any non-gazetted subordinate to be efficient and permitting him to remain in the service, provided he continues to be efficient for a definite period up to, but not beyond, the age of 60 years;

(2) the power of declaring any non-gazetted subordinate to be inefficient and compelling him to retire, either at the age of 55 years or on the expiry of any further period up to which his service has been extended, or before the expiry of such further period, if he ceases to be efficient.

These powers will be exercised subject to the control of the Comptroller General where members of the Subordinate Account Service are concerned.

1682. Applications for pension of members of the account offices, including the Subordinate Account Service, should be submitted for sanction to the Local Government concerned.

Fees.

1683. Superintendents and officers of lower grades in the offices of account and audit may accept fees for auditing accounts or other private work, provided (1) that the officer concerned secures the permission of the head of his office to undertake the particular work; (2) that the work is not done during office-hours or at any other time when the officer's services might be required; (3) that it has no connection with the officer's work as a servant of Government; and (4) that the officer does not in the audit reports or other documents relating to the work sign his name as in any way belonging to the service of Government.

Insolvency and Attachment of Salary.

1684. The Government of India have passed the following Resolution, and suggested that it be entered in the Order Book of every Government Office:—

Home Department No. $\frac{2}{77\text{-}103}$, *dated 19th January 1884.*

In the Resolution of January 1856 cited above (No. 100, dated 12th January 1856), heads of offices having establishments in the pay of Government were directed to impress upon their subordinates the discredit attaching to a resort to the Insolvent Court, and to warn them that such a proceeding would be considered as of itself constituting a sufficient cause for exclusion from the public service, unless it should appear that the embarrassments of the insolvent had been the result of unforeseen misfortunes or of circumstances over which he could exercise no control, and had not proceeded from dissipated and extravagant habits. By a Circular Memorandum No. 67-2816 to 2821, dated the 19th November 1874, heads of departments under the Government of India were requested to hold the Registrar or head of the office responsible for reporting to the Secretary in charge, or to the chief of the department, the insolvency of the clerks or other assistants.

As there is reason to believe that the operation of these orders has to some extent been lost sight of, the Governor-General in Council in reproducing them desires to direct the attention of all Local Governments and heads of departments to the imperative duty which devolves upon them of taking severe notice of the misconduct of clerks and other employés who allow themselves to fall into embarrassed circumstances. It is no valid excuse for hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that, if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

1685. When half the salary of a Government Official is constantly being attached for debt, or has been continuously under attachment for more than two years, or is attached for a sum which under ordinary circumstances it will require more than two years to repay, a full schedule of the officer's debts should be obtained by the Head of the office and the case dealt with in the same way as if the debtor had taken advantage of the Insolvency Courts. In such cases it should be specially ascertained—

(1) what is the proportion of the debts to the salary and the extent to which they detract from the debtor's efficiency as a public servant;

(2) whether the debtor's position is irretrievable;

(3) whether it is desirable under the circumstances to retain him—

(*a*) in the particular post he occupies.

(*b*) in any position under Government.

1686. It has been ruled that leave allowance does not apparently fall within the expression "the salary of a public officer" in section 266, proviso (*h*) of the Civil Procedure Code, and it lies on those who seek to attach "leave allowance" to establish that it is "salary" if they would attach it under section 266, proviso (*h*), and section 268 of the Civil Procedure Code.

When therefore an officer, half of whose salary is attached by order of a Civil Court under section 268 of the Civil Procedure Code, is absent from duty it is the duty of the disbursing officer to inform the Court that he has no salary of the judgment-debtor in his hands.

Pecuniary Relations with subordinates.

1687. The rule in Article 1655 applies to non-gazetted officers also, with this difference that it may be relaxed in exceptional cases at the discretion of the Head of the Office subject to the control of the Local Government.

Page 636, Article 1687—
In line 1 for "1655" substitute "1657".

(*2nd List, 27-9-94.*)

Chapter 80.—Office Procedure.

Office Manuals	1688	Books and Newspapers	1700
Correspondence	1690	Telegrams	1701
Form of Statements	1691	Library	1702
Circular Letters	1695	Destruction of Records	1703
Cypher Code	1697	Return of state of work	1704
Contingent Charges	1698	Report on arrears	1705

Office Manuals.

1688. Office orders regarding minor points of procedure should be submitted to the Accountant General for signature, and should not be changed except under a similar order signed by him.

1689. He should keep his establishment fully acquainted with all changes by issuing monthly a brief printed abstract of all general orders issued, and by inserting in the office manual all local and special orders affecting his office duties.

Correspondence.

1690. The following are the chief rules for correspondence to be observed by officers in the Account Department:—

(*a*) No communication implying any dissatisfaction or censure, and no letter to Government, Local or Supreme, should issue from any office of account, except under the signature of the Accountant General or Comptroller, as the case may be; and no letter on any but routine subjects should issue until the Accountant General or Comptroller has approved the draft. Also, all documents or statements which are intended to be used beyond the limits of the Accountant General's own Province should be sent out under the signature of the Accountant General or Comptroller, except in the case of periodical statements or accounts rendered to another account office.

1. In the absence of the Accountant General from head-quarters such letters may be signed by the Deputy Accountant-General *for* him; but all of special importance should still be sent for his signature.

(*b*) Letters on matters of routine relating to the departments under the management of a Deputy or an Assistant should be issued under the official signature and designation of the Deputy or Assistant on whose responsibility they are issued. The signature of a letter by a subordinate *for* a superior indicates that the letter is, in every respect, one issuing from the superior, but that some casual circumstance prevented his adhibiting his own signature.

(*c*) In forwarding copies of correspondence for information or orders, copies should be sent of all papers necessary for a clear understanding of the subject. But an Accountant General should always submit a *complete* statement of the question on which he wishes orders, with his own opinion.

(*d*) The subject of a letter under reply should always be briefly, but clearly, stated in the opening of the reply (unless the reply practically repeats the whole of it in an affirmative or negative form): it is not enough to quote simply the number and date. Similarly, a reminder should state the subject, not merely the number and date, of the letter to which attention is drawn. To facilitate reference, the paragraphs of a letter should be numbered and similar numbers should be inserted in the office draft.

(*e*) The use of vernacular terms in correspondence should be avoided as much as possible, especially in letters addressed to authorities or officers serving in other Provinces.

(*f*) All letters addressed to the Finance Department of the Government of India should be folded lengthways, and the docket should be written on the fold.

(*g*) Letters should bear the date of despatch, not that of draft.

(*h*) When a reply to a letter is long delayed for want of answers to references, the writer of the letter under reply should be informed.

(*i*) When a report of transfer of charge of an office has to be made, it should be addressed direct to the Finance Department,—a copy being sent simultaneously to the Comptroller General.

(*j*) Official letters addressed to heads of offices should not address them by name on the cover, unless it is intended that the cover should be opened by the officer personally.

(*k*) Direct communications of Government officials (except in cases of long established practice on the part of Account and Post Offices) with officials in the United Kingdom, Continental Europe and the Colonies are prohibited, but references to them may be made through the proper channel of the Government of India and Her Majesty's Secretary of State.

Form of Statements.

1691. In all statements submitted to Government, or to the Comptroller General, the names of the different Governments and Administrations must be arranged in the order given in the margin; and all returns and estimates submitted to the Finance Department, except Consolidated Abstracts, Journals and Ledgers, shall be on foolscap.

India.	N.-W. Provinces and Oudh.
Central Provinces.	Punjab.
Burma.	Madras.
Assam.	Bombay.
Bengal.	

1692. No larger paper than foolscap should ever be used or prescribed unless absolutely necessary.

1693. Every return should be headed with its name, the name of the Province (or office of issue), and the period to which it refers. No covering letter should be sent with a prescribed periodical return. Nor should a formal letter be written to report a return blank; it is sufficient to write the word "blank" conspicuously under a heading of the kind just prescribed.

1694. All returns should, before despatch, be examined by a competent person, who should annex explanations of any extraordinary or indefinite entries.

Page 638, Article 1690—

Strike out clause (*i*).

(*4th List, 19-6-95.*)

Page 639, Article 1700—

Between the first and second sentences insert—

"Such sanction need not, however, be applied for by Civil Account Offices, in case of books costing less than Rl".

(8th List, 27-2-97.)

Circular Letters.

1695. It is the practice of the Comptroller General to issue all instructions for permanent observance as Code alterations, while *general letters* are used in cases where orders are only to be acted on once for all; the same course should be followed in local account offices. Also each account office should send copies of its circulars to every other account office, to the Comptroller General, and to the Finance Department.

1. For the sake of uniformity, the form of the Comptroller General's circulars should be imitated as far as convenient both in respect of size and of arrangement. The subject should be stated in two or three words at the top; then follow the name of the issuing office, and in another line the number and date of the circular.

1696. Circulars conveying instructions to Treasury Officers throughout India are prepared by the Comptroller General, and transmitted for local distribution to Accountants General. They may be re-numbered in the local series of circulars; but, as copies of them need not be sent to other account offices, it will be well to explain the break of series by a MS., or italic note, on the next local circular, to the effect that "No. was assigned to Comptroller General's Treasury Circular."

1. It is sometimes necessary to communicate these circulars to other than Treasury Officers; if the supply sent be insufficient, application should be made for more copies without any delay, as the matter is broken up after a few days.

Cypher Code.

1697. The Government cypher code must remain in the hands of the Accountant General, who will himself compose and write the message. The short code for currency and account offices is not a secret code.

Contingent Charges.

1698. The Comptroller General controls the contingent charges in Civil Account Offices, and has authority to transfer allotments within the estimates of the several Account Offices, whenever such transfers are necessary. Reference should accordingly be made to the Comptroller General, whenever any excess has occurred or is likely to occur.

1699. In order that the Comptroller General may watch the progress of the expenditure in the several Account Offices, and ascertain where a saving is likely to occur, each Accountant General submits to him, on the third of each of the last six months of the financial year, a statement in Form No. 203, showing the total expenditure from April to the end of the last preceding month.

Books and Newspapers.

1700. The Comptroller General is authorised to purchase such books and papers as may be necessary for the various departments of his office, and to sanction the purchase of books for Civil Account Offices, up to the limit of the Budget grants for this purpose. Newspapers and periodicals should, however, be ordered through the Superintendent of Stationery or other appointed officer.

Telegrams.

1701. Rules requiring telegrams to be sent must be read with discretion. Where a post copy will arrive as quickly, a telegram is useless (though the

postal cover may be marked *urgent* to ensure early attention). So ordinarily after 3 o'clock all telegrams should be sent "Deferred," as they are not likely to be delivered the same day in office-hours.

Library.

1702. The following rules have been laid down for the care of the Comptroller General's Office library, and are recommended for adoption :—

"1. The books are collected together in the Chief Superintendent's room under the charge of a clerk; duplicate files of Gazettes, etc., are in the custody of the record-keeper.

"2. A revised catalogue is prepared from time to time, and missing books accounted for; the clerk in charge must every month make a report of the books missing from the shelves and produce the receipts. The Chief Superintendent is responsible for seeing that this return is complete.

"3. No books must be removed from the library without the permission of the Deputy Comptroller General.

"4. A receipt must invariably be taken from an officer removing a book, to be returned to him or cancelled when the book is returned to the library.

"5. Every officer, upon receiving charge of an office to which a library is attached, must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, or that any volumes are missing, it will be assumed that he received the library in good order, and he will be thenceforward personally responsible for any defects.

"6. Every officer is now supplied with a copy of this Code and of the Civil Service Regulations. No other books may be carried away by an officer on his transfer to another office."

Destruction of Records.

1703. The following records may be destroyed after the periods noted against them :—

1. Books of Establishment made up of the Annual Statements prescribed in Chapter 5, Article 55.	After 35 years.
2. Establishment audit registers	
3. Treasury cash accounts, lists of payments, and revenue schedules.	After 25 years.
4. Salary and establishment bills	
5. Pension audit registers	
6. Books of Transfer Entries made up of forms of Transfer Entries (Code Form 146).	
7. Register of Permanent Pay Orders	
8. District classified abstracts and Detail Books.	
9. Vouchers not otherwise specially provided for.	After 20 years.
10. Deposit and bill registers received from treasuries.	
11. Accounts Current and vouchers received from other Governments and Departments.	
12. Travelling allowance audit register	After 15 years.

Page 640—

Substitute the following for the existing table under Article 1703 :—

I.—Account Compilations.

1. Consolidated abstracts	Not to be destroyed.
2. Journal	
3. Ledger	
4. District classified abstracts	After 25 complete account years.
5. Detail Books	
6. Disburser's statement	After 3 complete account years.

II.—Accounts received.

1. Treasury Cash Accounts, Lists of Payments, and Revenue Schedules	After 25 complete account years.
2. Accounts Current received from other Governments and Departments	After 20 complete account years.

III.—Returns received.

1. Books of Establishment	After 35 complete account years.
2. District Cash Balance Reports	After 3 complete account years.
3. „ Resurce Estimates	After 1 complete account year.
4. Mortality Returns received from District Officers	After 5 complete account years.
5. Other returns received	According to discretion.

IV.—Audit Registers.

1. Salary Audit Register	After 15 complete account years.
2. Establishment Audit Register	After 8 complete account years.
3. Contingent „ „	After 5 complete account years.
4. Travelling „ „	
5. Pension „ „ (Superannuation)	After 9 complete account years.
6. „ „ „ (Political)	After 25 complete account years.

V.—Miscellaneous Registers.

1. Register of lapsed Deposits and Bills	Not to be destroyed.
2. „ of officers lent to Foreign Service	After 35 complete account years.
3. „ „ Permanent Pay Orders	After 25 complete account years.
4. Books of Transfer Entries	After 10 complete account years.
5. Deposit Register	
6. Bill Register	
7. Inward Exchange Accounts adjustment Register	After 5 complete account years.
8. Register of permanent advances	After 4 complete account years.
9. „ „ additions and alterations to Establishments	After 3 complete account years.
10. Scale Register	
11. Last Pay Certificate Register	
12. Remittance Check Register	After 1 complete account year.
13. Register of Pre-Audit cheques outstanding	
14 Accountant General s Check Register	
15. Register of special recoveries	

VI.—Objections.

1. Objection Statements	After 3 complete account years.	
2. „ Books		
3. Adjustment Registers		
4. Quarterly Review of Objections	„ 1 „ „	year.

VII.—Vouchers.

1. Loans to Municipalities, Native States, etc.	After 20 complete account years.	
2. Salary and Establishment Bills	„ 10 „ „ „	
3. Vouchers not otherwise specially provided for		
4. Assignments and Compensation		
5. Advances, Revenue, House-Building Miscellaneous		
6. Deposit repayment vouchers (other than Personal Deposits)		
7. Pension Vouchers		
8. Contingent abstracts and Detailed Bills	„ 3 „ „ „	
9. Travelling Allowance Bills		
10. Refund Vouchers		
11. Discount on stamps and other Commission bills		
12. Personal Ledger Deposit Vouchers		
13. Supply Bills		
14. Remittance Transfer Receipts		
15. Cheques of Excluded and other Local Funds		
16. Pre-Audit cheques		
17. Forest and P. W. Cheques		
18. Cash orders on sub-treasuries		
19. Receipts of the Postal Department		
20. Account Current Vouchers	According to their class.	

VIII.—Miscellaneous.

1. Acquittance Rolls	After 35 complete account years.	
2. Detailed Budget Estimates	„ 5 „ „ „	
3. Broad Sheets of pension contributions		
of advances and suspense		
of Revenue advances		
of Permanent advances, etc		
4. Charge Certificates	„ 1 „ „	year.
5. Files of renewed Permanent Pay Orders and of their acknowledgments, and of deceased pensioners whose claims have been finally discharged		
6. Correspondence	According to discretion, except that letters to and from Government must be preserved.	
7. Other office copies of accounts and returns sent	See Appendix O of Civil Account Code.	

(9th List, 14-6-97.)

13. Contingent audit registers	After 10 years.
14. Objection statements	
15. Objection books	
16. Adjustment registers	
17. Detailed budget estimates	
18. Contingent Abstracts and detailed bills and travelling allowance bills.	After 5 years.
19. Certified lists of fund deductions received, as well as the office copies of those sent.	
20. Pre-audit cheques	
21. Remittance transfer receipts	
22. Forest and P. W. Cheques	
23. Cash orders on sub-treasuries	
24. District, Municipal and Cantonment Fund cheques issued in payment of salary, establishment and contingent bills, etc., which are audited in a Civil Account Office.	
25. Receipts of the Postal Department for money drawn from treasuries.	
26. District Cash Balance Reports	
27. Miscellaneous Telegrams.	
28. Charge certificates	After 3 years.
29. District Resource estimates	After 1 year.
30. Files of renewed Permanent Pay Orders.	
31. Files of acknowledgments of Permanent Pay Orders.	
32. Files of Permanent Pay Orders of deceased pensioners whose claims have been finally discharged.	
33. Journals and Ledgers	Not to be destroyed.
34. Other returns received	According to discretion, except that letters to and from Government must be preserved.
35. Correspondence	
36. Office copies of accounts and returns sent	Not without previous permission of Comptroller General, by whom inter-provincial and inter-departmental adjustments are supervised.

Regarding the filing of vouchers, see note to Article 1009.

Return of State of Work.

1704. A monthly return of the state of work is submitted to the Comptroller General on forms supplied by him. In every office one of these forms, with columns for the twelve months, should be kept for permanent record and reference, the date being entered against each return at the time of its despatch. A list of returns, with their due dates, is given in Appendix O.

(*a*) When a return is despatched, the number of days (including Sundays and holidays) before or after the due date should be filled in against it. When more than one return is included in the same line (*e.g.*, Civil Accounts Current), the entry should refer to the despatch of the latest one.

(*b*) When a return should have been rendered, but is unavoidably delayed until too late to be included in the statement, it should be marked L.

(*c*) When a return usually rendered happens to be blank for the period under report, it should be marked B.

(*d*) When the return is never rendered at all, it should be marked N.

(*e*) The dates of despatch of the yearly returns and of the quarterly and half-yearly ones for the last quarter and half-year, so far as they may have been sent during the current year, should be indicated

in the usual manner, (*i.e.*, by entry of the number of days before or after due date) in the return of state of work for each successive month throughout the year.

(*f*) No entry in the monthly report may be left absolutely blank, excepting the yearly returns which have not yet become due. Each entry must be filled in, either with a number in the appropriate column, or an asterisk, or one of the letters, L. N. or B.

(*g*) The total amount of objections on page 4 should include all objections of every kind, including Account Current objections and those of Municipal and Local Funds, under the audit of an account office. Municipal and Local Fund objections will be shown in a separate total.

Report on Arrears.

1705. A half-yearly return should be submitted to the Comptroller General giving full particulars of the arrears in the office. The reports should be for the half-years ending 30th September and 31st March, and should show the arrears existing on those dates—that is, such portions of the work, in all the branches of the office, as are behind the position in which they would be if all the work was thoroughly clear and up to date. They should be compiled on the last working day of September and of March, in a tabular form, on foolscap, with the following columns:—

(1) Section.
(2) Arrears existing.
(3) Explanatory remarks.

1706. Every kind of work in arrears is to be shown in these half-yearly returns, and the following is an abstract of the more important points noticeable, and the order in which they should appear. No reference need be made to subjects in which there are no arrears:—

Treasury Account Section.

Audit of bills.
„ „ accounts.
„ „ Stamp Returns.
Disposal of Monthly Objection Statements.
„ „ Quarterly „ „
„ „ Annual „ „
Agreement of Objection Book balances.
Annual Review of Contingencies.
Check of Annual Establishment Returns.
Remittance Register.
Local Fund Accounts.

G. O. Audit Section.

Record of notifications in Audit Register.
„ „ in Service Register.
Audit of bills.
Scale Register.
Memorandum of recoveries of London advances.
Foreign Contribution Register.
Family Allotment „
List of Family Allotments.
„ „ Services, Bengal Chaplains.
„ „ Superannuated Officers.

Pension Section.

Audit of bills.
Verification of services.
Reports on applications.
Issue of Permanent Payable Orders.
Review of Provisional Register.
List of transfers to London.
Mortality Report.
List of Pensioners over seventy years.

Deposit Section.

Posting of repayments.
Proof of postings.
Check of clearance registers.
Transfer of lapses.
Agreement with + and − Memorandum.
Audit of Personal Deposits.
Review of Receipt Registers.

Bill and Remittance Section.

Review of Issue Lists.
Postings of payments.
Agreement Sheets.
Old Bill Lists.
Broad-sheets.
Foreign Lapsed bills.

Account Current Section.

Outward accounts not despatched.
Inward „ not adjusted.
Public Works Receipts and Charges not communicated.
Lists of outstandings.

Budget Section.

Communication of grants to local officers.
Posting of grants into classified abstracts.

Book Section.

Permanent Advance Register.
Loan Register.
Security in Trust Registers.
Journal and Ledger.
Quarterly Trial Balance Sheet.
Annual Provincial Abstract.
„ Local Fund „
Subsidiary Local Fund Accounts.
Report on Local Funds.
Proof of Deposits.
„ „ balance of Securities.
Interest on Securities.
Miscellaneous Trust Accounts.

APPENDIX L.

Exchange Calculations.

In the absence of exchange tables, the following is a simple method of making exchange calculations :—

1. To convert sterling into rupees, state the sum in shillings and pence; alter the pence into annas by Table II, now reading the amount as rupees, annas, and pie, multiply by figure A and divide by B.

2. To convert rupees into sterling, multiply by figure B and divide by figure A; in the result read the rupees as shillings and alter the annas and pie by Table II into pence.

I.—Table of Exchange Proportions.

d.	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.	*d.*	A.	B.
14	8	7	15	4	5	16	3	4	17	12	17	18	2	3	19	12	19	20	3	5	21	4	7	22	6	11
⅛	96	113	⅛	96	121	⅛	32	43	⅛	96	137	⅛	96	145	⅛	32	51	⅛	96	161	⅛	96	169	22⅛	8	15
¼	16	19	¼	48	61	¼	48	65	¼	16	23	¼	48	73	¼	48	77	¼	16	27	¼	48	85	23	12	23
⅜	96	115	⅜	32	41	⅜	96	131	⅜	96	139	⅜	32	49	⅜	96	155	⅜	96	163	⅜	32	57	23⅜	24	47
½	24	29	½	24	35	½	8	11	½	24	35	½	24	37	½	8	13	½	24	41	½	24	43	24	1	2
⅝	32	39	⅝	96	125	⅝	96	133	⅝	32	47	⅝	96	149	⅝	96	157	⅝	32	55	⅝	96	173	...	...	...
¾	48	59	¾	16	21	¾	48	67	¾	48	71	¾	16	25	¾	48	79	¾	48	83	¾	16	29	...	..	...
⅞	96	119	⅞	96	127	⅞	32	45	⅞	96	143	⅞	96	151	⅞	32	53	⅞	96	167	⅞	96	175	...	...	...

II.—Table of Corresponding Fractions.

Pence,	1	2	3	4	5	6	7	8	9	10	11
Annas,	1-4	2-8	4-0	5-4	6-8	8-0	9-4	10-8	12-0	13-4	14-8

Examples—

For the rate of 1*s.* 8⅝*d.* the figures are 32 and 55.

1. To convert £113 6*s.* 5*d.* state it as 2,266*s.* 5*d.*; altering the pence, this becomes ₹2,266-6-8; multiply by 32 (₹72,525-5-4) and divide by 55; the result is ₹1,318-10-3$\frac{32}{55}$.

2. To convert ₹1,318-10-3, multiply by 55 (₹72,525-3-9), divide by 32 = ₹2,266-6-7$\frac{25}{32}$, giving a minute fraction less than 2,266*s.* 5*d.*, or £113-6-5.

APPENDIX M.

Calculation of interest for broken periods.

1. The following is a general rule for the calculation of interest on broken periods:—

Let r be the rate of interest per cent. per annum.
M the number of rupees.
N the number of days.
Take $\frac{1}{4}$ of $\frac{11 \times r \times M \times N}{1,00,000}$ rupees, and subtract 6 annas for every R100.

Example: Interest on R20,000 at 4 per cent., for 128 days.

$\frac{1}{4}$ of $\frac{11 \times r \times 20,000 \times 128}{1,00,000} = 281\text{-}10$	
Subtract 6 annas × 2·8	1-1
Result . .	R280-9

This result is correct to the nearest anna, unless it exceeds R2,500, which it can do only very rarely. In such cases the further correction must be applied of adding one anna for every R5,000; that is, one anna for sums of R2,500 to 7,500, two for sums of R7,500 to 12,500, and so on.

2. The interval from one date to another may be found from the following rule:—

In writing the date, substitute for the month the following number:—

January	0	July . . .	181
February	31	August . . .	212
March	59	September . .	243
April	90	October . . .	273
May	120	November . .	304
June	151	December . .	334

and the question becomes one of simple subtraction:

e.g.—Interval from May 5th to October 16;

From October 16th, or 273+16 =	289
Subtract May 5th, or 120 + 5 =	125
Interval . .	164 days.

3. If the second date, however, is in the next year, 365 must be added to its number:—

e.g.—Interval from October 16th to May 5th;

From May 5th	120+5 + 365=490
Subtract October 16th	273 + 16 =289
Interval .	201 days.

4. The occurrence of the date, February 29, hardly affects the result of the calculations, and the consideration of it may be neglected.

APPENDIX N.

Calculations of re-payments of Loans by equal instalments.

1. Let A be the amount of the advance.

t the number of periodical instalments by which it is to be repaid.
p the amount of each periodical instalment.
r the rate of interest per cent. during one instalment period (that is, if the instalments are to be annual, r is the rate per cent. per annum; if they are half-yearly, r would be the rate per cent. per half-year, 2 if the rate were 4 per cent. per annum, $2\frac{1}{2}$ if it were 5 per cent. per annum, and so on).

2. First: given A, r, and p, to find t.

$$\text{then } t = \frac{2 + \text{Log.}\, p - \text{Log.}\,(100p - A\,r)}{\text{Log.}\,(100 + r) - 2}.$$

If this gives a fractional number like 25·324, it means that after 25 instalments are paid, there will still remain an outstanding equal to nearly ·324 of an instalment to be repaid.

3. Second: given A, r, and t, to find p.
First, find B by the equation;

$$\text{Log. B} = t\,(\text{Log. } \overline{100 + r} - 2);$$
$$\text{then Log. } p = \text{Log. A} + \text{Log. B} + \text{Log. } r. - \text{Log.}\,(100\ \text{B} - 100).$$

4. The annexed table shows the instalments by which a loan of one lakh of rupees will be refunded by periodical instalments in a given number of years, interest being calculated at 4, $4\frac{1}{2}$, 5, $5\frac{1}{2}$, 6, and $6\frac{1}{2}$ per cent.

In the left-hand column, under each term, interest is added, and recovery of the instalment due made at the end of each year; in the right-hand column interest and instalment are supposed to be due half-yearly—

Per cent	Five years.		Ten years.		Fifteen years.		Twenty years		Twenty-five years.		Thirty years.	
4	22,463·0	11,132·4	12,329·2	6,115 65	8,094·14	4,464 96	7,358·18	3,655·55	6,401 21	3,182·32	5,783·01	2,876·78
$4\frac{1}{2}$	22,779·3	11,278·9	12,637 9	6,264·19	9,311·41	4,619·94	7,687·64	3,817·69	6,743·92	3,351·84	6,139·15	3,053 53
5	23,097·6	11,425·7	12,950 3	6,414·69	9,634·21	4,777·76	8,024·25	3,983 62	7,095 23	3,525·80	6,505·15	3,235·33
$5\frac{1}{2}$	23,417·6	11,574·5	13,266·7	6,567·2	9,962·6	4,939·6	8,367 9	4,153·2	7,454·9	3,704 2	6,880·5	3,422·0
6	23,740·0	11,723 0	13,586·8	6,721·6	10,296·3	5,101·9	8,718 4	4,326 2	7,822 6	3,886 5	7,264 9	3,613·3
$6\frac{1}{2}$	23,901·3	11,798·1	13,748·2	6,799·5	10,465·0	5,184·7	8,896 2	4,414·0	8,009 5	3,979·5	7,460·3	3,710·6

Pages 647 to 657, Appendix O—

Add a fresh column on the left side of each of these pages and insert the period noted against the respective returns :—

Returns and Reports from Accountants General—Monthly.

Complete account year after which to be destroyed.	No.	Name of Return.	Reference to Article of Code.	To whom sent.	When due for Month of											
					April.	May.	June.	July.	August	September.	October.	November.	December.	January.	February.	March.
					D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.
		Monthly Returns.														
1	1	Resource Estimate . . .	1481	Comptroller General .	17 4	17 5	17 6	17 7	17 8	17 9	17 10	17 11	17 12	17 1	17 2	17 3
1	2	Estimated Cash in Branch Bank	1481	Bank's Agent . .	"	"	"	"	"	"	"	"	"	"	"	"
1	3	Military Payments, 1st list .	1219	Controllers of Military Accounts . . .	25 4	25 5	25 6	25 7	25 8	25 9	25 10	25 11	25 12	25 1	25 2	25 3
1	4	Survey and Northern India Salt Department Vouchers, 1st list.	1162	Comptroller, India Treasuries . . .	"	"	"	"	"	"	"	"	"	"	"	"
3	5	Treasury Telegraphic Report .														
1	6	Military payments, 2nd list, and Schedule of Receipts.	1537	Comptroller General .	8 5	8 6	8 7	8 8	8 9	8 10	8 11	8 12	8 1	8 2	8 3	11 4
1	7	Northern India Salt Department Schedules of Receipts.	1219	Controllers of Military Accounts . .	10 5	10 6	10 7	10 8	10 9	10 10	10 11	10 12	10 1	10 2	10 3	10 4
1	8	Survey and Northern India Salt Department Vouchers, 2nd list.	1161	Comptroller, India Treasuries . . .	"	"	"	"	"	"	"	"	"	"	"	"
			1162	Ditto ditto .	"	"	"	"	"	"	"	"	"	"	"	"
3	9	Cash Balance Report and Small Coin Depôt Balances.	1484 1052	Comptroller General .	12 5	12 6	12 7	12 8	12 9	12 10	12 11	12 12	12 1	12 2	12 3	12 4

s and Reports from Accountants General—Monthly—continued.

Complete account year after which to be destroyed.	No.	Name of Return.	Reference to Article of Code.	To whom sent.	When due for month of											
					April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.
		Monthly Returns—*contd.*			D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M	D. M.	D. M.	D. M.	D. M.	D. M.
3	10	Civil Revenue and Expenditure (by Telegraph).														
1	11	Return of changes amongst chaplains on the Bengal, Bombay, and Madras Establishments.	1540	Ditto ditto .	15 5	15 6	15 7	15 8	15 9	15 10	15 11	15 12	15 1	15 2	15 3	15 4
1	12	Return of changes amongst Political Officers.	794	Comptroller, India Treasuries, Accountants General, Madras and Bombay . . .	15 5	15 6	15 7	15 8	15 9	15 10	15 11	15 12	15 1	15 2	15 3	15 4
1	13	Net issues to Military Department.	794	Comptroller, India Treasuries . . .	15 5	15 6	15 7	15 8	15 9	15 10	15 11	15 12	15 1	15 2	15 3	15 4
1	14	Account with Guaranteed Railways, with Challans and Vouchers.	1542	Comptroller General .												
1	14A	Sale of Telegraph stamps .														
1	15	Currency Audit . . .	1248	Examiner of Telegraph Accounts, so as to reach the Examiner by the 20th of the following month.					20 9	20 10	20 11	20 12	20 1	20 2	20 3	20 4
3	16	Exchange Account with India .							25 9	25 10	25 11	25 12	25 1	25 2	25 3	25 4
			1138	Comptroller, India Treasuries . . .	30 5	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	28 2	30 3	30 4

O.—Insert a new return, etc.—

(*7th List, 31-7-96.*)

1	17	Statement of Debits and Credits to Military Department.	1223	Accountant General, Military Department .	30	5	30	6	30	7	30	8	30	9	30	10	30	11	30	12	30	1	30	2	30	3	30	4
1	18	Statement of Debits and Credits to Marine.	1224	Ditto ditto .	”		”		”		”		”		”		”		”		”		”		”		”	
1	19	Civil Account . . .	1075	Comptroller General .	1	6	1	7	1	8	1	9	1	10	1	11	1	12	1	1	1	2	1	3	1	4	1	5
1	20	Foreign Remittance Schedules .	1476	Ditto ditto .	1	6	1	7	1	8	1	9	1	10	1	11	1	12	1	1	1	2	1	3	1	4	1	5
...	21	Financial Officers' Vouchers .	756	Comptroller, India Treasuries . . .	”		”		”		”		”		”		”		”		”		”		”		”	
3	22	Post Office Account . .	1239	Comptroller, Post Office	3	6	3	7	3	8	3	9	3	10	3	11	3	12	3	1	3	2	3	3	3	4	3	5
5	23	Provincial Services and Local Funds Abstract.	1355	Local Government .	5	6	5	7	5	8	5	9	5	10	5	11	5	12	5	1	5	2	5	3	5	4	5	5
5	24	Interest Vouchers and Lists .	866 867	Presidency Bank .	5	6	5	7	5	8	5	9	5	10	5	11	5	12	5	1	5	2	5	3	5	4	5	5
1	25	Interest Statement . .	869	Comptroller, India Treasuries . . .	”		”		”		”		”		”		”		”		”		”		”		”	
...	26	Foreign Bills issued . .																										
3	27	Fund Subscription Lists . .	900	All Accountants General	10	6	10	7	10	8	10	9	10	10	10	11	10	12	10	1	10	2	10	3	10	4	10	5
3	28	Exchange Accounts with other Provinces, except India.	Chap. 46	Fund Secretaries, or Comptroller, India Treasuries . .	”		”		”		”		”		”		”		”		”		”		”		”	
3	29	Exchange Accounts, Public Works Department.	1138	Accountants General and Comptrollers . .	”		”		”		”		”		”		”		”		”		”		”		”	
3	30	Exchange Accounts, Military Department (including Lists for I. F. P. Funds).	1138 Chap. 60	Examiners, Public Works Accounts .	”		”		”		”		”		”		”		”		”		”		”		”	
	30	Exchange Accounts, Military Department (including lists for Indian Family Pension Fund).	1138 Chap. 60	Controllers, Military Accounts . .	”		”		”		”		”		”		”		”		”		”		”		”	

APPENDIX O—*concluded.*

Returns and Reports from Accountants General—Monthly—concluded.

Complete account year after which to be destroyed.	No.	Name of Return.	Reference to Article of Code.	To whom sent.	When due for Month of											
					April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.
		Monthly Returns—*concld.*			D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.	D. M.
3	31	Exchange Account, Telegraph Department.	1138 Chap. 63	Examiner, Telegraph Accounts . .	10 6	10 7	10 8	10 9	10 10	10 11	10 12	10 1	10 2	10 3	10 4	10 5
3	32	London Schedules . . .	1257	Comptroller General .	„	„	„	„	„	„	„	„	„	„	„	„
1	33	List of Remittances to and from Forest Officers.	1186	Ditto, Forest Branch . . .	„	„	„	„	„	„	„	„	„	„	„	„
1	34	Departmental Revenue . .	929	Revenue Authorities .	„	„	„	„	„	„	„	„	„	„	„	„
1	35	Loans to Military Officers in Civil employ.	956	Pay Examiners . .	15 6	15 7	15 8	15 9	15 10	15 11	15 12	15 1	15 2	15 3	15 4	15 5
1	36	Recovery of Loans to Officers in Civil employ.	956	Ditto . .	„	„	„	„	„	„	„	„	„	„	„	„
1	37	State of Work . . .														
	37	State of Work . . .	1704	Comptroller General .	30 6	30 7	30 8	30 9	30 10	30 11	30 12	30 1	28 2	30 3	30 4	30 5

Page 651, Appendix O—

Insert the following entry in the proper place, numbering the existing No. 1 as 1A—

1	1	Royal Indian Marine Casualties	856	Director, Royal Indian Marine.	10th July	10th Oct.	10th Jan.	10th April.	

In the column "Reference to Article of Code" against Quarterly Return No. 2—mbay only.

(9th List, 14-6-97.)

No.		Name of Return.	Reference to Article of Code.	To whom sent.	When due for quarter ending 30th June.	30th September.	31st December.	31st March.	
		Quarterly Returns.							
1	1A	Pension Cases . . .	857						
1	2	Fresh Charges . . .	1313	Governments of Madras and Bombay.					
3	2A	Sanctions given under Art. 278A	859	Local Government .	Ditto .	Ditto .	Ditto .	Ditto.	
1	3	Pensions and Leave Allowances in the Colonies.	1498	Head Commissioner .	Ditto .	Ditto .	Ditto .	Ditto.	
1	4	Specially Chargeable Allowances	1382	Controller, Military Accounts.	Ditto .	Ditto .	Ditto .	Ditto.	
1	5	New Pensions and Gratuities .	Note.						
1	6	Currency Notes . . .	1257	Comptroller General .	25th Aug.	25th Nov.	25th Feby. .	25th May.	
1	7	Cantonment Fund Balance .	1331	Ditto .	30th Aug.*	30th Nov.*	28th Feb.* .	A month and a half after receipt of orders to close the books.	*The due dates for the P. O. Dept. are 15th Sept., 15th Dec, and 15th March, respectively.
3	8	London Account-Current .							
1	9	Trial Balance Certificate or Sheet.							
1	10	Assets and Liabilities . .	1510	Ditto .	15th Oct.	15th Jan.	15th April .	31st July.	

	No.	Name of Return.	Reference to Article of Code.	To whom sent.	WHEN DUE FOR HALF-YEAR ENDING 31st March.	WHEN DUE FOR HALF-YEAR ENDING 30th September.	REMARKS.
		Half-yearly Returns.					
...	1	List of Subordinate Account Service.	1673	Comptroller General . .	1st April .	1st October.	
1	2	Treasury Inspections . .					
1	3	Report on Arrears . . .	340	Ditto . .	15th April .	15th October.	
3	4	Payments to Retired Hong-Kong Police.					
1	5	Annuities paid in India to Retired Bengal Civil Servants.	1705	Ditto . .	Ditto	Ditto.	
1	5A	Temporary Appointments and Deputations.	1270	Ditto . .	15th May .	15th Nov. .	Statements to be in duplicate and accompanied by vouchers.
1	6	Statement of irrecoverable sums written-off.					

Page 652, Appendix O.—Insert a new entry—

Page 652.—Against Return No. "5-A.—Temporary appointments and Deputations" in column "To whom sent" insert "Financial Department" and in Column of Remarks add—

"The return is required for the Calendar and not for the official half-year".

(*10th List, 24-9-97.*)

...uary. | 1

(*7th List, 31-7-96.*)

... | The due dates for this return for the half-years ending 30th June and 31st December are 15th July and 15th January, respectively.

YEARLY RETURNS.

Latest Date of D	Complete account year after which to be destroyed.	No.	Name of Return.		Reference to Article of Code.	To whom sent.
			Yearly Returns.			
April 15th	1	1	Encashment of Currency Notes.	. . .	1501	Head Commissioner.
„ „	...	2	Foreign Bills outstanding .	. . .	904	All Accountants General.
„ 30th	1	4	Services of Chaplains . .	. . .	171	Local Gazette.
May 10th	Never	5	March Preliminary Consolidated Abstract.	Abstract . .	799	Comptroller, India Treasuries.
„ 15th	1	6	Approximate Currency Charges	. .	1068	Comptroller General.
„ „	1	7	Bank Accounts . . .	. . .	1622	Ditto.
„ „	Never	8	Scale of Gazetted Appointments	. . .	1625	Ditto.
„ 31st	Never	9	Review of Working of Treasuries	s . . .	796	Financial Department.
„ „	1	10	Income Tax Deductions from Salaries, etc.	laries, etc. .	1003	Local Government and Comptroller General.
„ „	1	11	Income Tax on Interest on Securities and Bonds.	rities and Bonds	1629	Local Government.
June 15th				. . .	1629	Ditto.
„ 23rd	1	12	Financial Statistics . .		1626	Financial Department.
July 1st	1	13	Military Debits and Credits in March (Final).	arch (final) . .	1222	Controller, Military Accounts.
„ 15th	1	14	Approximate Accounts of Public Works Receipts and Charges by Civil Officers.	Works Receipts . . .	1210(2)	Accountant General, Public Works Department.
	3	15	Contingent Charges . .	. . .	838	Local Government.

YEARLY RETURNS.

Latest Date of Desp	Complete account year after which to be destroyed.	No.	Name of Return.		Reference to Article of Code.	To whom sent.
			Yearly Returns—*concl'd.*			
July 15th .	1	16	List of Indian Civil Servants .	. . .	797	Comptroller, India Treasuries, and Accountants General, Madras and Bombay.
„ „ .	1	17	Statement of Probable Actuals of Revenue and Expenditure.	of Revenue and		
„ 31st .	...	18	Cantonment Fund Accounts .	. . .	1535	Financial Department.
August 1st .	1	19	Account of Public Works Receipts and Charges by Civil Officers.	. . . ts and Charges	1384	Quarter Master General.
„ 10th .	1	20	Interest on Service Funds .	. . .	1210(3)	Accountant General, Public Works Department.
„ „ .	1	21	Outstanding Objections . .	. . .	966	Comptroller General.
„ „ .	3	22	Final March Exchange Accounts.	. . .	1001	Ditto.
„ „ .	Never	23	March Final Accounts . .	. . .	1130	Various Account Officers.
„ „ .	1	24	Returns for Finance and Revenue Accounts.	. . . ıe Accounts .	1069 1076	Comptroller General and Financial Department. Comptroller General.
„ 15th .	1	25	Special Loans and Sinking Funds	. . .	1415 1416	Ditto.
„ „ .	Never	26	Local Funds Report . .			

Page 654, Appendix O—

Enter the following return in its proper place—

„ 15th .	1	29	Statement of alterations in Permanent and Temporary Establishments	1340	F. D.	mbay.

(9th List, 14-6-97.)

Page 654—
Cancel No. 29 from the List of yearly Returns.

Page 655—

Strike out "YEARLY RETURN"—

"No. 34 | Savings Bank Audit".

(11th List, 31-12-97.)

	35	30	Establishment Books		809	Financial Department.
September 1st	5	31	Mortality of Pensioners		858	Ditto.
„ „	1	32	Outstanding Bills		1438	Comptroller General.
„ „	3	33	Outstandings of Exchange Accounts.		1157	Comptroller General and Account Office concerned.
„ „	...	34	Savings Bank Audit		1596	Govts. of Madras and Bombay and Comptroller General.
„ „	1	35	Officers other than Officers of the I. C. S. Army or Navy attaining age of 55 years.		803, 811	Local Government and Heads of Departments.
„ „	1	36	Report on Copper Coins withdrawn.		1628	Head Commissioner of Paper Currency.
„ 15th	3	37	Comparative Statement of Estimated Minimum Balances.		1509	Comptroller General.
„ 30th	5	38	Appropriation Report		1549	Comptroller General.
October 5th	3	38A	Statement of Budget grants and actuals.		1210(4)	Accountant General, Public Works Department.
November 1st	1	39	Six months' Estimates of P. W. Receipts and Charges by Civil Officers.		1534	Financial Department.
„ 15th					1505	Local Government and Comptroller General.
„ „	1	40	Six Monthly Estimate		861	Treasury Officers.
„ „	5	41	Report on Balances and Resource		1390	Comptroller General through Local Government.
„ 30th	1	42	Special Annual Enquiries		1395	Ditto ditto.
„ „	1	43	Municipal Account		1418	Ditto ditto.
„ „	1	44	Excluded Local Fund Accounts		1518	Ditto.
December 1st	1	45	Indebtedness of Local Bodies			
	1	46	Estimates of Expenditure of Civil Account Offices.			

YEARLY RETURNS.

Latest Date of De	Complete account year after which to be destroyed.	No.	Name of Return.		Reference to Article of Code.	To whom sent.
			Yearly Returns—*contd.*			
December 1st	3	47	Small Coin Estimate . .			
„ 15th	1	48	Statement showing the distribution of Land Revenue between Imperial and Provincial.	. . .	1490	Comptroller General.
„ „	1	49	Statement showing the distribution by major heads of the total Revenue and Expenditure between Imperial, Provincial and Local.	of Land Revenue between cial . . by major heads iture between . . .	1370	Ditto.
„ „	1	50	Statement of Provincial and Local surplus or deficit.	urplus or De-	1370	Ditto.
„ 31st	1	50A	List of holidays . . .			
January 10th	Never	51	Consolidated Abstracts for November.	. . .	1068	Ditto.
„ 15th	1	52	Review of Balances . .	. . .	1419	Ditto.
„ „	1	53	Analysis of Treasury Balances .	. . .	1502	Head Commissioner of Paper Currency.
„ „	...	53A	Government Securities in Trust	. . .	1525	Local Government and Comptroller General.
„ 31st	5	54	Budget Estimate . . .	P. W. Receipts . . .	1210 (1)	Accountant General, Public Works Department.
February 5th	1	55	Budget and Revised Estimate of P. W. Receipts and Charges by Civil Officers.	. . .	798	Local Government.
„ „	1	56	High Court Qualification . .	. . .	1627	Head Commissioner of Paper Currency.
„ 15th	1	57	Coins Cut and Broken . .	count Service . 1671	1665	Comptroller General.
„ „	Never	58	Confidential Report, Subordinate Account Service.	Funds . . .	1526	Local Government.
	3	59	Budget of Municipal and Excluded Local Funds.	. .	1530	Comptroller Gene
	3	60	Ways and Means Esti-			

Page 656, Appendix O —

For the word "December" in line 1 against return No. 47 read "November".

(*3rd List, 20-3-95.*)

March 31st . .	61	Lapsed Local Bills	897	Treasury Officers.
Two months after receipt of orders to close the books.	62	Journal and Ledger	1333	Comptroller Gereral.
After the submission of the Report to the Local Government.	63	Verification of Stock of Stamps . . .	1620(5)	Comptroller General.
		OCCASIONAL REPORTS.		
		Anticipated Excess over Estimates . . .	1546	Financial Department and Local Government.
		Losses and Defalcations	279	Financial Department or Local Government.
		Death of European pensioners	856	Local Government.
		Recovery or non-recovery of London Advances .	765,766(1)	Comptroller General.
		Default of Receivers of Loans	1414	Local Government.
		Deputation of Gazetted Subordinates . . .	1648	Financial Department.
		Misconduct of Gazetted Subordinates . . .	1654	Ditto.
		Attachment against Pay of Gazetted Subordinates	1655	Ditto.

APPENDIX P.

List of Major and Minor Heads of Account of Imperial, Provincial and Local Receipts and Disbursements.

[NOTE.—The names of the minor heads are stated once only, but when there are within the limits of the same minor head items that are local, as well as items that are imperial or provincial, the minor head must, for all purposes of the accounts, be separated into two sections — see Chapter 48, Article 1005.
The minor heads, printed in italics are obsolete, *i.e.*, the only transactions under them are adjustments by way of winding up the account.]

REVENUE.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue.	
I.—LAND REVENUE (Items formerly taken to this head may be transferred to another only under special orders of the Government of India.)	Ordinary revenue. (1) Sale of Government estates. Sale-proceeds of waste lands, and redemption of land tax. (2) Redemption of summary settlement cess. Moturpha (house tax) Collections (India). Assessment of alienated lands less quit-rents. (3) Rents, etc., of fisheries. Receipts for the improvement of Government estates. 12 per cent. on collections from Government estates (Bengal).

(1) Includes the following :—

Fixed collections.
Fluctuating collections.

(Nazarana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here.

Over-collections (Bombay).
Surplus collections.
Collections from Government Estates.
Quit-rents of Tributary States (Assam).

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date; if it be necessary for local purposes, a detailed head may be provided.

Rent of lands taken up for salt manufactured but relinquished, should be taken to this head: (if they were purchased their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

(2) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

(3) Includes—

Inamdar lands adjusted.
Hereditary district and village officers' service.
Police Shetsundies.
Revenue ditto.
Police or thanadar lands.
Service commutations.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—contd.	
I.—Land Revenue—*contd.*	Miscellaneous. (4)
II.—Opium . . .	Sale of Behar opium. Sale of Benares opium. Cost price of opium sold in Excise Department. (5) Opium pass fees. Miscellaneous. (6)
III.—Salt . . .	Customs duty on salt. Proceeds of sale of Government salt. Excise duty on salt. Treaty price of salt. Rents of warehouses. Fees and cesses. (7) Fines and forfeitures. ~~(8)~~ Carriage and freight. (9) Miscellaneous. (10)

(4) Includes—

Receipts on account of Land Registration Fees.
Receipts from quarries and minor mineral products in forests and lands *not* under the management of the Forest Department.
Water mills rent.
Huccoba tax (in Sind).
Malikana, or allowances to excluded proprietors.
Fines and forfeitures of Revenue Courts (except in Bengal and Assam).
Receipts under Madras Act II of 1864.
Capitation tax. (Burma.)
Petroleum well revenue.
Jade and amber revenue.
Kyun tax (Burma).
Thathameda tax (Burma).
Receipts from ruby mines (Burma).
Recoveries in India of law charges in England on account of appeals from India.
Interest on suspended Land Revenue.
Miscellaneous receipts.

(Recoveries from Municipalities in Gujrat on account of the salaries, etc., of officers conducting enquiries regarding city surveys there.)

Rents of Railway class C land and rents of buildings situated on such lands. Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Public Works Department for adjustment in reduction of the charge for land.

Cash receipts of record-rooms of offices charged to Land Revenue should be shewn in a separate detailed head "Revenue Record Room Receipts," under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other court-fee stamps are credited. Charges of record-rooms will be shewn as establishment and other charges of the court or office concerned.

(5) See note (18) under V—Excise.

(6) To this head should be credited—

Opium supplied for medical purposes.
Sale proceeds of morphia, etc., in England.
Fines and miscellaneous.
Sale proceeds of confiscated opium. This should go to Opium, Excise, or to Law and Justice, according as the realising officer belongs to the Opium, the Excise, or the Judicial Department.

(7) Includes Government Proprietary share in Sultanpur Salt Produce.

~~(8) In Bengal forfeitures are credited to a local fund.~~

(9) That part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight.

(10) Includes wire tramway receipts.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—contd.	
IV.—Stamps (11) . .	Sale of general stamps. (12) Sale of Court-fee stamps. (13) Sale of plain paper to be used with Court-fee stamps. Duty on impressing documents. (14) Fines and penalties. (15) Miscellaneous. (16)
V.—Excise . . .	License and distillery fees and duties for the sale of liquors and drugs. (17) Acreage on land cultivated with the poppy. Transit duty on excise opium.

(11) Stamps returned by purchasers as not wanted should not be re-issued, but should be dealt with as spoilt stamps under F. D. No. 3767, dated 23rd October 1873. But those which are taken back from a stamp vendor or his heirs, may be placed in store and re-issued.

(12) Includes—
One-anna stamps for receipts and cheques.
Bills of Exchange or Hoondies.
Other general stamps.

(13) Under this head should be taken record-room receipts realized in stamps.

(14) Duty on unstamped paper.
(Includes duty on forms of Insurance Policies, duty on forms of Bills of Lading and duty on other unstamped documents.)
Duty on insufficiently stamped paper.
Other items.

(15) Penalties under the Stamp Act, I of 1879, do not all go to the same head; those levied by Courts under Chapter IV (documents unstamped or insufficiently stamped) go to Stamps—the amount of the duty, to the minor head Duty on impressing Documents—the penalty, to Fines and Penalties; those levied under Chapter VIII (Criminal Penalties), to Law and Justice.

(16) Includes—
Adjudication fees.
Composition duty.
Other items.
(Cash recoveries in pauper suits should go to Law and Justice—Court-fees realized in cash.)

(17) Includes—
License fees.
(All fees for license to sell wholesale or retail spirituous liquors of native or foreign manufacture.)
Distillery fees.
(All fees for permission to work distilleries on any system.)
Still-head duty.
(All payments according to the quantity manufactured and removed for sale, whether called duty on liquor passed from distillery, or excise duty.)
Opium License fees.
(License fees for the sale of opium and preparations therefrom.)
Farm of other drugs.
Rent of toddy trees (including tree tax).

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—contd.	
V.—Excise—*contd.*	Gain on sale-proceeds of excise opium. (18) Duty on ganja. Fines, confiscations, and miscellaneous. (19)
VI.—Provincial Rates	Rates and cesses on lands. Miscellaneous. (20)
VII.—Customs . .	Sea customs—Imports. (20A) Ditto—Exports. Ditto—Miscellaneous. (21) Land customs. (22) Warehouse and Wharf rents. Miscellaneous. (23)

(18) On the sale of the opium, the credit for the gross proceeds is divided between opium and excise, a sum equal to the cost of the drug fixed by the Government of India is credited to opium, and the balance as excise revenue, no charge being made to the Excise Department for the opium supplied to it by the Opium Department. Deficiencies in the weight of opium cakes manufactured from Malwa opium and supplied to the Excise Department, should be adjusted by deduction of their value from the cost price creditable to opium.

(19) This head includes—
Sale proceeds of confiscated opium. (See note 6.)
Sale proceeds of fruit trees, etc., within the Excise Office compound if realised by Excise officers.
Sale proceeds of locks if sold by the Excise Department.
Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.
Sale proceeds of measuring glasses and old furniture.
Sale proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department.
Rent of ganja gola in the Excise Office compound.
Rent of godown.
Rent of distillery land.
Godown hire, if the godown rent is realized by the Excise Department.

But sale proceeds of opium boxes and their gunny coverings should be taken to "xxv—Miscellaneous," as it is not always practicable to distinguish them from other boxes and their coverings at the time of sale.

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial officers and to Excise when realized by Excise officers.

(20) This is a head in the India and Madras Accounts : the detailed entries are—
India. One per cent. upon export of Opium.
Madras. Sundry Receipts (Local Fund under Act V of 1884).
Quit-rent on enfranchised Inams (Village Service Fund).
Sundry Receipts (Irrigation Cess Fund).

(21) Includes—
Recoveries on account of Customs establishment at a private wharf unless credited by deduction from charges.
Commission (5 per cent.) on Little Basses' light dues and one per cent. on Straits' light dues.
Other items.

(22) Divided as follows—
Import duty.
Export duty.
Transit or frontier duty.
Double duty.
Other duties.
Fees, fines, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857).

(23) Under this head should go—
Fees for registration of cargo boats.
Other items.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—contd.	
VIII.—Assessed Taxes .	Income Tax. (24) License Tax. (25)
IX.—Forest . . (Civil, Departmental.)	Timber and other produce removed from the forests by Government agency. (26) Timber and other produce removed from the forests by consumers or purchasers. (27) Confiscated drift and waif wood. Revenue from forests not managed by Government. (28) Miscellaneous. (29)
X.—Registration . .	Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (30)
XI.—Tributes from Native States.	Tribute from Amjeerah (India). ,, ,, Banswara (India). ,, ,, Boondee (India). ,, ,, Doongurpore (India). ,, ,, Holkar's State (India). ,, ,, Jeypore (India). ,, ,, Jhalawar (India). ,, ,, Jodhpore (India). ,, ,, Kathiawar (Bombay). ,, ,, Kotah (India). ,, ,, Kuppoorthala (Punjab).

(24) Divided as follows—
Deductions by Government from Salaries and Pensions.
,, ,, ,, Interest on Government Securities.
Deductions by Local Authorities from Salaries and Pensions.
Ordinary collections.
Recoveries from Surplus profits of Railway Companies.
Penalties.
Other items.

(25) Collections of Pandhari tax in Central Provinces are taken to this head.

(26) The detailed heads are—
a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal wood.
e. Grass and other minor produce.

(27) *a.* Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Grazing and fodder grass.
e. Other minor produce.
f. Undistributed receipts.

(28) *a.* Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

(29) *a.* Fines and forfeitures.
b. Refunds.

(30) Fees for the authentication of powers-of-attorney should be credited to Miscellaneous under Registration, and not as Fees for registering Documents.

Major Heads.	Minor Heads.
A.—Principal Heads of Revenue—contd.	
XI.—Tributes from Native States—*contd.*	Tribute from Nizam's Government on account of Mahratta Choute (India). Tribute from Mundee (Punjab). " " Odeypore (India). " " Rutlam (India). " " Shan States (Burma). " " Sillana (India). " " Travancore (Madras). Tributes from various petty States. Contributions from Bhopal (India). " " Dewas (India). " " Jageerdars, Southern Mahratta Country (Bombay). Contributions from Jodhpore (India). " " Jowrah (India). " " Kotah (India). " " the Baroda State. " " various petty States. *Subsidies—* Peshkash and subsidy from Cochin (Madras). Subsidy from Kutch (Bombay). Peshkash and subsidy from Mysore (Madras). Fees on succession to Native States.
B.—Interest.	
XII.—Interest . .	Profits on Note circulation. Interest on Imperial loans and advances (31). Interest on Provincial loans and advances (31). Interest on arrears of revenue. Percentage from subscribers to Uncovenanted Service Family Pension Fund, on Foreign Service. Interest on Government securities. Premium on loans. Interest on overdrawn capital of Railway Companies in India.

(31) A separate detailed head should be opened under these heads for each class of loans, namely—
Loans to Native States.
Loans to Presidency Corporations.
Loans to Municipal and other Public Corporations (excluding Presidency Corporations).
Loans to Landholders and other Notabilities.
Advances to cultivators.
Advances under Special Laws (separately for each law naming it).

Major Heads.	Minor Heads.
	B.—Interest—contd.
XII.—Interest—*contd.*	Miscellaneous. (32)
	C.—Post Office, Telegraph, and Mint.
XIII.—Post Office . (Postal accounts except "District Post Collections," which is a head in the Civil Accounts.)	Postage on letters and newspapers. Sale of postage stamps— Ordinary stamps. Service stamps. ~~Mail cart and parcel van passenger service.~~ Receipts on account of Money Orders. Receipts on account of British Postal Orders. Fees and petty receipts. Contributions from Native States. ~~Bullock train collections.~~ (Note.—The above are heads in the Finance and Revenue Accounts.) District post collections.
XIV.—Telegraph . . (Telegraph Accounts.)	Indian Telegraph— Capital account. (33) Revenue account. (34) Indo-European Telegraph: Capital account— Persian Gulf section. Persian section. Indo-European Telegraph: Revenue account— Persian Gulf Section. Persian Section.
XV.—Mint . . .	Gain on coinage operations. Gain on copper coinage. Sale of old stores and materials. Private assay fees. Miscellaneous.

(32) On law charges.
On the unpaid portion of purchase-money of waste lands.
On the unpaid portion of commutation of the claim of Government to land tax.
On other accounts. (Interest on arrears of Forest revenue should be credited under this head.)

(33) Sale-proceeds of unserviceable stores.
Miscellaneous.

(34) Sale of Telegraph Stamps.
Fees on private messages.
Fees on service messages.
Miscellaneous.

Page 664—

Omit the existing minor head "Bullock Train Collections" under XII—Post Office, and substitute "Mail Cart, Passenger Parcel and Goods Service" for the existing minor head "Mail Cart and Parcel Van Passenger Service".

(6th List, 20-3-96.)

Major Heads.	Minor Heads.
D.—Receipts by Civil Departments.	
XVIA—Law and Justice—Courts of Law (35).	Sale-proceeds of unclaimed and escheated property. Court-fees realised in cash. (36) General fees, fines, and forfeitures. (37) Pleadership examination fees. Miscellaneous fees and fines. (38) Miscellaneous.
XVIB.—Law and Justice—Jails (35).	Jails. (39) Jail manufactures. (40) Convict receipts at Port Blair and Nicobars.

(35) This division of the head "Law and Justice" into two distinct major heads should be adopted in all but the published Finance and Revenue Accounts of the Government of India.

(36) Process-servers' fees.
Ameens' fees.
Recoveries on account of pauper suits.
Other items.

(Fees on revenue processes of constraint go to this head, though the charge of serving the processes goes against Land Revenue. But process-fees under Madras Act II of 1861 go to Land Revenue.)

(37) Under this head should be taken—
Fees of Provincial High Courts, Chief Court and Recorder's Court.

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)

Fees of subordinate Civil Courts.
Magisterial fines.
Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers (if there be any such cases), should be taken to this head, though rewards go against the Revenue head, on whose prosecution the fine is imposed.

(Fines levied under Act V of 1861 on account of nuisances committed within the limits of a municipality should be credited on realisation to Municipal Funds.)

(38) Under this head should be taken cash receipts of record-rooms in offices which are charged to Law and Justice.

Fees received by Government Offices under Act XXVI of 1881 for performing duties as notaries public.

(39) Includes—

(*a*) Hire of convicts.
(*b*) Recoveries of transportation and Jail charges from Native States or Colonial Governments.
(*c*) Miscellaneous.

(40) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry and payment for work done in a jail, except at a jail press, the receipts of which are creditable to XXIII—Stationery and Printing.

Only actual receipts from the public in cash, or receipts by transfer debit to some department not classified under "Law and Justice," "Jails" may be credited under "Jail Manufactures;" and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses.

It is not permissible to show anything as receipts under these heads, which is brought in by debit to "Jails" or "Stationery." But if supplies are made by the manufacturing department of the jails for consumption in them, either the raw material received and paid for should be charged as supplies, or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies."

These instructions do not prevent transfers by debit and credit being made in the administrative accounts of the jails.

Major Heads.	Minor Heads.
D.—Receipts by Civil Departments—contd.	
XVII.—Police . .	Police supplied to railways. (41) Police supplied to municipal, cantonment, and town funds. (42) Police supplied to public departments, private companies and persons. Presidency Police. Recoveries on account of village police. (43) Cash receipts under the Arms Act. (44) Fees, fines, and forfeitures: (45) Superannuation receipts. (46) Miscellaneous. (47)
XVIII.—Marine . . (Marine Accounts for Imperial. Civil Accounts for Provincial.)	Dockyard services and supplies to other departments, private individuals, etc. (48) Hire of vessels. Sale proceeds of vessels and stores. Freight, passage, and tonnage. Registration and other fees. (49) Pilotage receipts. (50) Miscellaneous. (51)

(41) Includes hutting money paid by railways and recoveries for police superintendence.

(42) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges.

(43) Includes village gaungs in Burma.

(44) For cash receipts realised by the Police Department.

(45) Includes gambling fees, infanticide receipts, cattle pound receipts, steam-boiler inspection receipts, receipts on account of public conveyances under the Public Conveyance Act, and fees for licenses for storing petroleum, and any other fees levied for services controlled by the Inspector-General of Police.

(46) Includes contributions for pensionary and absentee charges of police guards recovered from individuals and corporate bodies.

(47) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions supplied to Chittagong Frontier Police.

(48) Under this head should be taken—
Hire of docks, warp-boats, etc.
Rent of cables.
Hire of steamers.
Wages and Miscellaneous.

(49) Fees realised at the Shipping Office.
Examination fees.
Towage fees.
Port fees.

Port receipts.
(This head is for receipts at Mutlah, False Point, and other places where there is not a Port Fund.)

(50) Pilotage receipts.
Lead money for volunteers.

(51) Deductions for mess money.
Coast light dues.
Fees on survey certificates granted to steam passenger vessels.

(The salaries of the surveyors are paid by the Accountant-General, Bombay.)

Contributions to Life Boat establishments.
Other items.

Note.—Percentage on Little Bases' light-dues goes to Customs.

Major Heads.	Minor Heads.
D.—Receipts by Civil Departments —concld.	
XIX.—Education . .	Fees, Government Colleges, General. Fees, Government Colleges, Professional. Fees, Schools, General. } Include receipts at Fees, Schools, Special. } Boarding Schools. Contributions. (52) Income from endowments. (53) Miscellaneous. (54)
XX.—Medical . .	Medical School and College fees. Hospital receipts. (55) Lunatic Asylum receipts. (56) Medicines sold by civil surgeons. Income from endowments. (53) Contributions. Miscellaneous. (57)
XXI.—Scientific and other Minor Departments.	*Agriculture—* Botanical and other public garden receipts. Veterinary and Stallion receipts. (58) Cinchona plantations. Receipts on account of experimental cultivation. (59) Receipts on account of public exhibitions and fairs. *Labour and Emigration—* Emigration fees. Inland Labour Transport fees. *Miscellaneous—* Examination fees. (60) Sale of stores and materials (India). Miscellaneous.

(52) These are contributions from Native States municipalities and private persons.

(53) The capital value of the endowments should not appear in the accounts.

(The interest realized on Government securities belonging to endowments of an Educational or Medical Institution should be shown under XII.—Interest, and Income from other sources, such as rent of lands, etc., should be taken to this head).

(54) Includes the sub-heads "Sale-proceeds of books," "Examination Fees," "Workshop Receipts," and "Miscellaneous."

(55) Includes receipts from paying patients and Lock-Hospital receipts.

(56) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(57) Includes fees for chemical analysis.

(58) Receipts. See Articles 432A—433.

(59) The different experiments may be represented by detailed heads :—Cotton, Silk, Tea, Cotton-gin, etc.

(60) For fees in Examinations other than those coming under the heads of Law and Justice and Education.

Major Heads.	Minor Heads.
	E.—Miscellaneous.
XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.	Subscriptions to the Military Fund.
	Subscriptions to the Military Orphan Fund.
	Subscriptions to the Medical Retiring Fund.
	Subscriptions under the Indian Civil Service Family Pension Regulations.
	Subscriptions to the Bengal Civil Fund. (61)
	Subscriptions to the Madras Civil Fund.
	Subscriptions to the Bombay Civil Fund.
	Family subscriptions of native members of the Indian Civil Service.
	Contributions for pensions and gratuities. (62)
	Recoveries on account of capitalized Marine pensions.
	Deductions for Marine Pension Fund.
	Miscellaneous.
XXIII.—Stationery and Printing.	Stationery receipts. (63)
	Stationery supplied to the Berar Administration (Bombay).
	Sales of Gazettes and other publications.
	Other press receipts.
XXIV.—Gain by Exchange on transactions with London.	On capital transactions of Railway Companies in India. (64)
	On Revenue Stores of Railway Companies in India. (64)
	On Advances in England on Capital Accounts to Railway Companies working State Railways in India. (64)
	On transactions with Her Majesty's Imperial Government:
	(*a*) *Foreign Money Orders.*
	(*b*) *Other transactions.*
	On other Remittance transactions:
	(*1*) *Military Department.* (65)
	(*2*) *Public Works Department.*
	(*3*) *Other transactions.*

(61) To be divided into two detailed heads, "Ordinary" and "Additional."

(62) Refund of gratuity (Art. 565, Civil Service Regulations).
Contributions of officers lent to Foreign Service. (Though the officers lent be Military officers in Civil employ, their contributions will still be carried to this head.)
Contributions of persons employed by the Court of Wards.
Annuity deductions of covenanted civilians lent to Native States, etc., for short terms.

(63) Sale-proceeds of stationery.
Sale-proceeds of stationery boxes, etc. (This head is intended for the proceeds of stationery boxes sold by the Superintendent of Stationery. The sale-proceeds of boxes in which stationery is supplied from Central Stores should be adjusted ~~under XXV.—Miscellaneous.~~)

(64) The transactions of each Company to be shown separately.

(65) To be divided into two detailed heads:—
"Military Remittances" and "Other Transactions."

Page 668, Appendix P, Note (62)—

After the word "Foreign Service" in line 2 insert "of the first and second kinds".

Also add in continuation the Note—

* Ordinary establishments pertaining to Foreign Service of the third kind should be charged direct to the General Revenues as a separate section or branch of the establishment to which it is attached and the recovery (including the actual cost as well as the contribution for pension) should be treated as a Departmental receipt if it cannot conveniently be taken by deduction.

(*10th List, 24-9-97.*)

Page 669, Appendix P, Note 71—

Insert between "includes" and "commission" in the first line of the note "Fees from Municipalities, Excluded Local Funds and Courts of Wards for audit of their accounts".

Note 72.—After the words "receipt head" in line 3 insert "*e.g.*, recoveries towards cost of Controlling and Account Offices. Recoveries towards cost of only Account Office Establishments are taken to the head 'Fees for Government Audits'".

After the words "adjusting head" in the last line insert "or by deduction from expenditure" (see note 103A).

(10th List, 24-9-97.)

Major Heads.	Minor Heads.
	E.—Miscellaneous—contd.
XXV.—Miscellaneous	Gain by Exchange. (66) Premium on bills. (67) Unclaimed deposits. (68) Treasure trove. Unclaimed bills of exchange of more than three years' standing. (69) Lapsed military cheques. Sale proceeds of Durbar presents. (70) Sale of old stores and materials. Sales of land and houses, etc. Revenue of Berbera and Bulhar. Revenue of Zaila. Fees for Government audits. (71) Contributions. (72) Rents. (73) Rates and taxes. Miscellaneous fees, fines, and forfeitures. (74) Percentages chargeable on European stores for Provincial and Local Funds, construction of Railways and Irrigation Works, Native States, etc. (75) Extraordinary items. Pearl Fishery Receipts (Madras).

(66) On local transactions not affecting the London Account.

(67) Includes premium on land revenue of one district paid in another, and payment by a branch bank for permission to take over a surplus which otherwise would be removed by bills or specie remittance.

(68) Value of unclaimed deposits must be credited net after deduction of the refunds made during the year. Value of unclaimed currency notes should be similarly credited under a separate detailed head under this minor head.

(69) Lapsed transfer receipts, Civil Department.
Ditto ditto Military Department.

(70) Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, a separate *detailed* head will suffice.

(71) Includes commission on purchase, on sale, etc., of Government Securities, and on Savings Bank Investments.

(72) This head is intended for contributions from Municipalities and Excluded Local Funds which are not made for any specific purpose, or which are made towards expenditure charged to a major head for which there is no corresponding receipt head. Contributions from Incorporated Local Funds pass through the adjusting head and should not be taken against any revenue head.

(73) Includes receipts from staging Bungalows.

(74) Marriage and burial fees.
Fees for registry of passports.
Other items. (Naturalisation fees, fees for stamping weights and measures, etc., certificate fees, Bombay, fees for registering copyright and inspecting and copying declarations).

(75) Includes two detailed heads, *viz.*—
(1) One per cent. chargeable on stores for Railways and Irrigation Works for Provincial and Local Funds, and Native States, etc.
(2) Two per cent. for Agency and departmental charges on stores supplied to Provincial and Local Funds, Native States, etc.

MAJOR HEADS.	MINOR HEADS.
E.—Miscellaneous—contd.	
XXV.—MISCELLANEOUS —*contd.*	Miscellaneous. (76)
H.—Railways.	
XXVI.—STATE RAILWAYS	Gross Receipts.
XXVII.—GUARANTEED COMPANIES.	Net traffic receipts. (77)
XXVIII.—SUBSIDIZED OMPANIES	Repayments of advances of interest.
I.—Irrigation.	
XXIX.—MAJOR WORKS	Direct receipts. Portion of Land Revenue due to Irrigation. (77)
XXX.—MINOR WORKS AND NAVIGATION.	In charge of Public Works Officers. In charge of Civil Officers. (78)

(76) Cash recoveries of service payments in previous years.

(When the charges have been against departments not having an answering receipt head.)

Survey expenses and charges for advertising sale of waste lands
Recoveries on account of law charges other than those in pauper suits.

(When the charges have been against departments not having an answering receipt head.)

Fines and forfeitures in Revenue Courts. (In Bengal and Assam.)

Sale of personal property of rebels.
Recoveries from Local Funds towards cost of controlling and account offices.
Toll fees on the Khyber Road.
Tax on Potash (India).
Other items. See instructions in note 165, page 689.

(Profits on note circulation go to "Interest," commission on Little Basses' light dues to "Customs.")

(77) Intended only for the Finance and Revenue Accounts.

(78) From this head should be deducted all refunds of collections during the year of account. Refunds of collections of previous years should be charged to "43.—MINOR WORKS AND NAVIGATION."

Page 670, Appendix P, Note 76—

Strike out the following :—

Recoveries from local funds towards cost of controlling and account office."

(10th List, 24-9-97.)

Page 671, Note 79—

After the word "years" in the remarks against "Miscellaneous" insert "Receipts from staging Bungalows and encamping grounds."

(*9th List, 14-6-97.*)

Major Heads.	Minor Heads.
K.—Buildings and Roads.	
XXXI.—Military Works.	
XXXII.—Civil Works.	In charge of Public Works Officers. (79) In charge of Civil Officers. (79)
L.—Receipts by Military Department.	
XXXIII.—Army	Effective. Non-effective. Military Operations in—
EXPENDITURE.	
A.—Direct Demands on the Revenue.	
1.—Refunds and Drawbacks.	Revenue refunds: one Head for each major head under Principal Heads of Revenue.
2.—Assignments and Compensations.	Inamdars and other grantees. Pensions in lieu of resumed lands. Compensations. (80) Malikana. (81) Purchase of life pensions. Miscellaneous.
Charges in respect of collection, *viz.*—	
3.—Land Revenue . .	Charges of District Administration. (82)

(79) Includes—
Tolls.
Ferry receipts.
Rents.
Sales of lands, houses, etc.
Sales of produce.
Sales of old materials.
Fees on masonry graves.
Arboriculture.
Contributions.
Fines.
Miscellaneous. (Recoveries of over-payments in past years, etc., fees for masonry graves, and sale proceeds of grass and fruit in cemeteries.)

(80) Compensation for the abolition of rights in connection with Abkari Revenue should be taken under this head.

(81) Allowances to excluded proprietors.

(82) The following should be separate sub-heads:—
(*a*) General Establishments [meaning the charges not coming under any other sub-head, which are divided in moieties (in Madras, four-fifths and one-fifth) between this head and Law and Justice. The charges will be stated at their full amount and then the transferred portion deducted.]
(*b*) Sub-divisional Establishments (including Tehsildars, Sub-Deputy Collectors and their Establishments). If their contingencies are also separately brought to book, then they should be under this separate sub-head; but if they are not separately posted, but lumped with those of the district generally, then it is not worth while separating them.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
3.—LAND REVENUE—*contd.*	Management of Government estates. (83) Charges on account of land revenue collections. (84) Charges on account of fishery collections. Survey and Settlement. (85) Land Records and Agriculture. (86) Charges on account of encumbered estates. Inam Commissioner (Madras). Allowances to District and Village Officers.

(*c*) Partition Establishment.
(*d*) Process-serving Establishment.
(*e*) Record-room (or copy-making) Establishment.
(*f*) Wards' Estates Establishment.
(And any others against which special receipts are received.)
(*g*) Kanungo Establishments (including Patwaris and Revenue Inspectors in Central Provinces, Bombay, and Madras) shew supervising Kanungoes separately.)

(Charges for acquiring old and Foreign coins under the Indian Treasure Trove Act, should be dealt with as contingent charges of the treasury.)

(83) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub-heads—(*a*) Collection of Revenue, (*b*) Outlay on Improvement, (*c*) Cost of Settlement.

Where commission is paid on the collection of rents of Government estates, it should be charged to (*a*) under this head and not to charges on account of Land Revenue Collections.

The survey and settlement of a permanent estate, if done as an isolated business, and not a part of a general arrangement for survey and settlement, should be charged to (*c*) under this head.

(84) Commission on Land Revenue Collections.
Ditto on Land Capitation Tax.
Ditto on House Tax.
Percentage allowed as remuneration to village officers (Bombay).

(85) The sub-heads are—

(*a*) Controlling office.
(*b*) Other head-quarter establishments.
(*c*) Survey and Settlement parties (meaning officers of the Revenue Department).
(*d*) Professional survey parties. (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Comptroller, India Treasuries, except the charges of the parties employed on the Behar Cadastral Survey, which are adjusted by the Accountant General, Bengal, direct.)
(*e*) Cost of Cadastral maps.
(*f*) Extra departmental mapping.

(86) This includes the charges of the department created for the maintenance of the record of survey, but dealt with in different provinces under different names.

Page 672.—Add to note 68— [7]

It should be divided into two sub-heads "Superintendence" and "District charges." All Patwari and Kanungoe charges should be shown under the latter head (except in Bengal).

2nd List, 27-9-94.)

Page 673.—Substitute the following for the existing minor heads under 4—OPIUM—

Behar . { Superintendence.
Opium Factory.
District Staff.
Payments to Cultivators.

Benares { Superintendence.
Opium Factory.
District Staff.
Payments to Cultivators.

Opium Miscellaneous Charges in Calcutta.
Other Opium Agencies and Establishments.

(*3rd List, 20-3-95*)

Major Heads.	Minor Heads.
A.—Direct Demands on the Revenue—contd.	
4.—Opium . . .	Behar { Superintendence and Factory. Payments to cultivators and manufacture of opium.
	Benares { Superintendence and Factory. Payments to cultivators and manufacture of opium.
	Opium miscellaneous charges in Calcutta.
	Other Opium Agencies and establishments.
5.—Salt . . .	Salaries, establishments and contingencies.
	Salt purchase and freight.
	Preventive establishments.
	Charges for treaty provision of Salt.
6.—Stamps . . .	Superintendence. (87)
	Charges for the sale of General Stamps.
	Charges on sale of Court-fees Stamps.
	Discount on plain paper.
	Stamp paper supplied from Central Stores.
7.—Excise . . .	Superintendence.
	Presidency Establishment.
	District Executive Establishment. (88)
	Distilleries.

(87) The following sub-heads should be distinct:—
(*a*) Presidency Executive Establishment.
(*b*) District Establishments.

(88) Includes Inspection and Prevention.

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—concld.	
7.—EXCISE—*contd.*	Loss by dryage and wastage of opium.
8.—PROVINCIAL RATES .	Collection of rates and cesses.
9.—CUSTOMS . . .	Sea Customs, salaries, establishment and contingencies. (89) Land Customs, salaries, establishment and contingencies. Miscellaneous.
10.—ASSESSED TAXES .	Collection of Income Tax. Collection of License Tax (Pandhari.)
11.—FOREST . . . (Civil, Departmental.)	General Direction. A. Conservancy and works. (90) B. Establishments.
12.—REGISTRATION . .	Superintendence. District charges.
B.—Interest.	
13.—INTEREST ON ORDINARY DEBT.	At 4½ per cent. Interest on 4½ per cent. Loan for Indore State Railway. At 7*s.* sterling per cent.— Interest on Transfer Loan of 1879, 7*s.* per cent. portion.

(89) The charges of each principal port should be stated under a separate sub-head.
(90) Where there are more than one circle, each circle should be a separate sub-head. The detailed heads are—
(A) Conservancy and works—
Timber and other produce removed from the forests by Government agency.
Timber and other produce removed from the forests by consumers or purchasers.
Confiscated drift and waif wood.
Revenue from forests not managed by Government.
Rent of leased forests and payments to shareholders in forests managed by Government.
Live and dead stock.
Communications and buildings.
Demarcation, improvement, and extension of forests.
Miscellaneous.
(B) Establishments—
Salaries.
Establishments.
Allowances.
Contingencies.

MAJOR HEADS.	MINOR HEADS.
	B.—Interest—contd.
13.—INTEREST ON ORDINARY DEBT—*contd.*	At 4 per cent.— ~~Interest on 4 per cent. Loan of 1832-33.~~ ~~Interest on 4 per cent. Loan of 1835-36.~~ ~~Interest on 4 per cent. Loan of 1842-43.~~ ~~Interest on 4 per cent. Loan of 1854-55.~~ Interest on 4 per cent. Transfer (consolidated) ~~Loan of 1st May 1865.~~ Interest on 4 per cent. (reduced) Loan of ~~1879.~~ ~~Interest on 4 per cent. Promissory Notes for Mysore Family.~~ Interest on 4 per cent. Loan of Maharajah Scindia for State Railway. ~~Interest on East Indian Railway commuted Stock.~~ Interest on 4 per cent. Gwalior Loan of 1887. Interest on 4 per cent. Rampur Loan. At 3½ per cent.— Interest on 3½ per cent. Loan of 1853-54. Interest on 3½ per cent. Loan of 1893-94. ^ ^ ^ *Other Items*— Interest on Provincial Debenture Loans. (91) Interest on expired Loans. (92) Interest on Provincial Advance and Loan Accounts. Interest on Government of India Stock Notes. Interest on Temporary Loans. (93) Discount on Loans.

(91) Nagpur-Raipur Railway debenture loan (Central Provinces).
Ghazipur-Dildarnagar Railway debenture loan (North-Western Provinces).
Mathura-Hatras Light Railway debenture loan (North-Western Provinces).
Cawnpore-Farukhabad Railway debenture loan (North-Western Provinces).
Cawnpore-Achneyra Railway debenture loan (North-Western Provinces).

(92) This head is for arrear interest on account of the following expired loans :—

5½ per cent. loan of 1859-60.
5 per cent. loan of 1825-26.
5 ,, ,, 1841-42.
5 ,, ,, 1854-55 for public works.
5 ,, ,, 1856-57.
5 ,, debenture loan of 1867-68.
4 ,, loan of 1834-35.
4 ,, ,, 1838-39.
Reduced 4 per cent. loan of 1861.
4 per cent. transfer loan of 22nd April 1864.
4½ ,, loan of 1870.
4½ ,, ,, 1878.
4½ ,, ,, 1879.

(93) Temporary detailed heads should be opened as occasion requires.

Major Heads.	Minor Heads.
	B.—Interest—contd.
14.—Interest on other Obligations.	*Special Loans—* Interest on Loans from the late King of Oudh. Interest on Loans from Rajah Kalisunker Ghosal. Interest on Book Debt Loan on account of Madho Rao. Interest on Educational Funds. Interest on Charitable Funds. Interest on other Loans. (94) *Treasury Notes of Service and other Funds—* Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits. Interest on Treasury Notes on account of the Bhonsla and other Nagpore Temples. Interest at 4 per cent. on Madras non-transferable Treasury Notes. *Deposits of Service Funds bearing interest—*(95) Interest on Uncovenanted Service Family Pension Fund. Interest on Apothecaries' Fund (Madras). *Savings Bank Deposits—*(95) Interest on Presidency Savings Bank Deposits. Interest on Post Office Savings Bank Deposits. Interest on deposits in State Railway Provident Institutions. Interest on Soldiers' deposits in Savings Bank. Interest on Civil Engineers' Provident Fund. Interest on Postal Insurance and Life Annuity Fund.

(94) Detailed heads should be provided for—
Interest on 8 per cent. perpetual loan (Madras).
Interest on 6 " " "
Interest on Kollah Singana Chetty's Choultrie endowment (Madras).
Interest on deposits of the Monegar Choultrie (Madras).
Interest on charitable endowments of Native Chiefs (North-Western Provinces).

(95) Interest on Savings Banks Deposits and Special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month it should be done by debit to "Interest Suspense Account" under "Unfunded Debt."

Major Heads.	Minor Heads.
	B.—Interest—concld.
14.—Interest on other Obligations—*contd.*	*Special Savings Bank Accounts*—(95) (96) Interest on General Family Pension Fund. Interest on Hindu Family Annuity Fund. Interest on Bengal Christian Family Pension Fund. Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch. Interest on Miscellaneous Accounts. (97) Refunds.
	C.—Post Office, Telegraph, and Mint.
15.—Post Office . . . Postal Accounts, except "District Post Establishments," which is Civil.	Direction. Office of Account and Audit. Presidency and District Offices. Conveyance of mails. Discount on sale of postage stamps. District Post Establishments. Stationery and Printing. Post Office Miscellaneous. Subsidies. Refunds.
16.—Telegraph . . . Telegraph Accounts.	Indian Telegraphs— Capital Account. Revenue Account. Indo-European Telegraph—Persian Gulf section— Capital Account. Revenue Account. Indo-European Telegraph—Persian section— Capital Account. Revenue Account. Indo-European Telegraph in other departments.
17.—Mint . . .	Mint and Assay Master's establishment and contingencies. (98) Loss on coinage. (99)

(96) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest.

(97) The following will be taken under this head: On Railway Funds—On Departmental Fine and Guarantee Funds—On Administrator General's Deposits—On Debit Bank Balances—On Revenue Refunded—On Compensation paid for Land—On Law Charges—On other Accounts.

(98) Divided into—
Direction and establishment.
Operative establishment.
Assay establishment.
Miscellaneous.

(99) Coin taken over at par at the Mints for re-coinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department, being credited there at its Bullion value, *viz.*, Re. 1 per tola. The difference should be charged in the cash account as loss of weight on re-coinage of old coin.

MAJOR HEADS.	MINOR HEADS.
C.—Post Office, Telegraph, and Mint—concld.	
17.—MINT—*contd* . .	Loss on copper coinage. Purchase of local stores.
D.—Salaries and Expenses of Civil Departments.	
18.—GENERAL ADMINISTRATION.	Salaries of the Governor General, Governors, Lieutenant-Governors, and Chief Commissioners. Staff and household of the Governor General, Governors, Lieutenant-Governors, and Chief Commissioners. Expenditure from contract allowance. Durbar Fund. (100) Tour expenses. (101) Executive Council. Legislative Council. Civil Secretariats. (102) Military Secretariat. Public Works Secretariat. Commissioner in Sind. Board of Revenue, Financial Commissioner, and Establishments. Financial Commissioner's Settlement Secretariat. Commissioners. (103) Civil Offices of Account and Audit. Public Works Office of Account and Audit.

(100) For the pay of the office establishment of the Private Secretary, native doctor and dispensary servants and others; pension to retired clerks and servants; cost of lighting, clothing, and miscellaneous expenses of the Governor General's household; extra pay to band and batta to servants, office rent, etc., while absent from Calcutta on tour; Menagerie and other expenses at Barrackpore Park, etc.

(101) The general head "Tour Expenses" is meant for charges of the head of the administration only, and (a separate sub-head) the expenses and allowances of the officers accompanying him on a tour, not being a journey to or from a hill station.

The travelling, deputation and other allowances of establishments accompanying the Government to a hill station, should be shewn under a separate detailed head "Hill Journey Allowances" under "Allowances" and all other charges connected therewith such as cost of moving records, etc., under the detailed head "Hill Journey Charges" under "Contingencies" of the department performing the journey.

Official postage should not be charged to tour expenses.

Charges for wear and tear of tents supplied by the Quarter Master General for the tour of the Governor General should be taken under the detailed head "Purchase and Repairs of tents and camp furniture." Keep of elephants, including those of the Commissariat employed on a Chief Commissioner's tour, should be charged to the detailed head "Other Carriage Charges."

(When elephants are lent to a Civil Department, a last-pay certificate from the Executive Commissariat Officer should be sent in support of the first charge made in the Civil Department on account of their food.)

(102) The charges of different Departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head.

(103) When Additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "Law and Justice," Civil and Sessions Judges.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
18.—General Administration—*contd.*	Currency Department. Reserve Treasury. Allowance to Presidency Banks. General Establishment of Local Funds. Inspector-General of Stamps, Registration and Excise, etc., N.-W. Provinces, Bombay, Punjab, Central Provinces, and Assam.
19A.—Law and Justice.—Courts of Law. (104)	High Court and Chief Court (Punjab). (105) Recorder's Court, Burma. Law Officers. (106)

(104) See note under the corresponding major head of receipt.

(105) The sub-heads are—

Judges.
Registrar, Original Side (including the regular establishment, and that employed in attending the Benches. Copying establishment to be separately shown).
Commissioner for taking Accounts and Taxing Master.
Clerk of Insolvency.
Clerk of the Crown.
Official Assignee.
Official Receiver.
Sheriff.
Translators (Original Side).
Registrar, Appellate Side (as above).
Translators (Appellate Side).
Copyist establishment (Bengal).
Reporter.

These sub-heads are for the distribution of salaries and establishment only. It is impossible to divide the contingent charges.

(106) The sub-heads are—

(i) English Law officers (*i.e.*, Advocate General, Standing Counsel, Solicitor to Government).
(ii) Legal Remembrancer and High Court Pleaders.
(iii) Mofussil establishment.

The charges for conducting civil suits are taken among Collectors' Contingencies if managed by the Collector; but so far as they consist of pleaders' fees, they should go under this head.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to Court-fees realized in cash).

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head "Law Charges" under Contingencies of Law officers, and not against the Department employing the pleaders.

(Advances for civil suits should be finally charged off against the Department receiving them.)

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
19A.—Law and Justice.—Courts of Law—*contd.*	*Courts of Law*—contd. Administrator General. Coroner's Court. Presidency Magistrate's Court. Judicial Commissioner. Civil and Sessions Courts. (107) Courts of Small Causes. (108) Criminal Courts. (109) Pleadership examination charges. Refunds.
19B.—Law and Justice.—Jails.	Jails. (110)

(107) The following should be sub-heads:—

(*a*) District and Sessions Judges. (It is the Divisional Judges who, in the Punjab, come under this head.)

(*b*) District Judges (Punjab only).

City Civil Court (Madras).

(*c*) Subordinate Judges.

(*d*) Moonsiffs. (Includes purely Civil Tehsildars in Central Provinces.)

(*e*) Deccan Agricultural Relief Courts.

If the contingent charges are not at present separately posted, then the division of sub-heads may be confined to the salaries and establishment, the contingencies being all taken together.

(*f*) Process-serving establishment.

(*g*) Record-room and copyist establishment (if separately organised).

Reasonable expenses may be allowed by a Judge to a Government servant giving evidence in a criminal case, and will be charged against the detailed head "Diet allowances to witnesses" under Civil and Sessions Courts, not against the Department to which the witness belongs.

(108) Presidency Courts to be shown as a separate sub-head.

The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown, not here, but on a separate detailed head under Subordinate Judges.

(109) Follow division of Collectors' establishment as far as there prescribed.

(110) The sub-heads should be—

(1) Superintendent; (2) Salaries (including jailors even though not gazetted); (3) Clerical, Educational and Mechanical establishment; (4) Warder establishment; (5) Menial and other establishment; (6) Allowances; (7) Supplies and Services (including charges for transportation of convicts); (8) Hospital charges (including allowances of Medical Officers and Hospital Assistants); (9) Contingent charges.

Under (2) to (9), a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock-ups, Convict Camps and Reformatory Schools and Settlements, if any. Under Supplies and Services the number of prisoners estimated for should be stated. The head, Convict Camps, is only intended for *quasi-permanent* camps, *e.g.*, where a large body of prisoners is employed at a distance from a Central Jail on some irrigation work; the charges for a temporary camp during a sickly season should not be taken to it.

Page 681.—Insert a new minor head "Refunds" below the existing minor head under "19R.—Law and Justice—Jails".

(*8th List, 27-2-97.*)

MAJOR HEADS.	MINOR HEADS.
D.—Salaries and Expenses of Civil Departments—contd.	
19B.—LAW AND JUSTICE—JAILS—*contd.*	Jail Manufactures. (111) Convict charges at Port Blair and Nicobars. Convict charges in the Straits Settlements.
20.—POLICE . . .	Presidency Police. (112) Superintendence. District Executive Force.(113) Municipal and Cantonment Police. (114) Village Police. Special Police. (115)

(111) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink, and other supplies and expense of maintenance) which are debitable to the grant for Stationery and Printing.

(112) The sub-heads are—

Superintendence (these charges should not be mixed up with Provincial Police).
Municipal Police (in Calcutta, the entry is a lump sum, being the contribution paid. In Bombay, the charge must be stated in the usual detail, and the Municipal contribution deducted.)
River, Harbour, or Marine Police.
Salt Police.
Dockyard Police.
Guards for public buildings, etc. (paid by Government).
Special Police (charged for to parties concerned).
Hospital charges (see under Jails).

(113) The sub-heads should be—

DISTRICT POLICE—Salaries.
Police Force.
Mounted Police.
Clerical Establishment.
Allowances.
Hospital Charges (see under Jails).
Supplies and Services.
Contingencies.

OTHER POLICE—Such of the above heads as may be applicable.

Against "Police Force" each grade should be shown separately in the Estimates, though in the Accounts it will be sufficient to show separately only each class or designation.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force."

Under "Other Police" should be shown Police entertained as part of the District Force, but for a special purpose as Salt or Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid for by Government. The charges for each class should be distinguished.

Cost of escorts (*i.e.*, their way charges, not their allowances) should be a sub-head under Supplies and Services.

(114) This head is intended for Municipal or Cantonment Police, if they form a *separate* part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

(115) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organised on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police are properly here shown. So also the Punjab "Border Police," and Mowasi and Bheel and Camel Levies in Bombay. Police quartered on, or retained for, particular villages or persons or public works are not "Special Police" for the purpose of this minor head, but should be shown, as above stated, under Presidency or District Police.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
20.—Police—*contd.*	Railway Police. (116) Thuggee and Dacoity. Cattle pounds. (117) Steam-boiler inspection establishments. Miscellaneous. Refunds.
21.—Marine Marine accounts, except provincial, which is Civil.	1. General Supervision and Accounts. (118) 2. Marine Survey Establishments. (118) 3. Miscellaneous shroe establishments. (118) 4. Dockyards. (118) 5. Salaries and allowances of officers and men afloat. (119) 6. Victualling of officers and men afloat. (119) 7. Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels. (119) (120) 8. Purchase and hire of ships and vessels. (119) (121)

(116) Railway Police.—A sub-head for each Railway.

Charges for watch and ward, on State Railways managed by Government, should be treated as charges of the Railway and not debited to Police. On such Railways the cost of Police guards supplied by the Police Department, at the request of the Railway Authorities for the performance of duties which might be arranged for by the Railway Authorities, and are not part of the ordinary functions of the police, should also be charged to the Railway.

In the case of Guaranteed Railways and State Railways managed by Companies under contract, the term "Police," the cost of which is shared jointly by the Company and the Government, includes watchmen required for custody of Railway property as well as Police Establishment for maintenance of law and order.

Some of these Railways have to pay $\frac{7}{10}$ of the cost, and in these cases there is diversity of practice. Sometimes (*a*) the Railway pays the whole and recovers from Government, sometimes (*b*) Government pays the whole and recovers from the Railway, and sometimes (*c*) each pay their share direct.

In cases (*a*) and (*c*) let the heading express "three-tenths of the charge." In case (*b*) take first the "entire charge" and let the Railway Company's contribution come in by deduction, so that each sub-head may always show the exact charge borne by Government. There is no objection of course to keeping the receipts on the revenue side and adjusting by deduction from expenditure at the end of the year.

(117) Includes charges for contributions out of Pound receipts to Municipalities.

(118) Belong to the Marine and not to the Civil Estimates.

(119) These heads relate to vessels, and in them each ship should be shown separately, but if there are many and small ones a group may be made. The vessels should be described so as to indicate their use; "Pilot vessel," "Steam Tug," etc.

(120) May be divided into sub-heads:

(*a*) Building, Repairs and outfit (material).
(*b*) Ditto ditto (personnel).
(*c*) Coal.

(121) There should be separate sub-heads for "Purchase" and "Hire".

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
21.—Marine—*contd.*	9. Pilotage, and Pilot Establishments. (122) 10. Marine Establishments, Provincial. (123) 11. Subsidies to steam-boat companies. (124) 12. Miscellaneous— Survey of Seaport towns (Burma). Other Miscellaneous charges. 13. State Yacht Establishment. (125) 14. Light-houses and light-ships. 15. Refunds.
22.—Education	University. (126) Direction. Inspection. Government Colleges, General. (127) Government Colleges, Professional. (128) Government Schools, General. (129)

(122) The charges should not include those of vessels, which are provided for above.

(123) Includes—

Port Officer's Department.
Marine Court.
Shipping Master.
Charges for Survey of steam vessels.

(124) The particular line or service should be stated in the description of each charge.

(125) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.

(126) Under this head will be shown all expenditure incurred directly by Government on account of Universities, such as the annual fixed grant to the University of Bombay.

(127) Includes Arts Colleges, English and Oriental, which should be distinguished.

(128) Includes—

Law Colleges.
Engineering or Science Colleges.
Colleges of Agriculture.
Training Colleges.

(129) Includes—

Secondary Schools for Boys and Girls (English and Vernacular). } Include Boarding
Primary Schools for Boys and Girls. } Schools.

A lump sum paid to a Municipality or a local body, towards their general expenditure on schools, should be classed as expenditure on schools (i.e., under "Government Schools," which, in this sense, merely means "Public Schools") and not as "grants-in-aid." Such payments are ordinarily the result of arrangements with local bodies, about the distribution of charges, which do not affect the form of the management of the schools. The payments may be placed in a sub-head of "Payments in support of Municipal or Local Schools."

The Burma and Bombay grants are mostly of this kind.

Major Heads.	Minor Heads.
b.—Salaries and Expenses of Civil Departments—contd.	
22.—Education—*contd.* .	Government Schools, Special. (130) Grants-in-aid. (131) Scholarships. (132) Miscellaneous. (133) Refunds.
23.—Ecclesiastical .	Ecclesiastical Establishments. (134) Cemetery Establishment. Miscellaneous ecclesiastical charges. (135)

(130) Includes—

Training Schools.
Schools of Art.
Law Schools.
Engineering and Surveying Schools.
Industrial Schools.
Agricultural Schools.
Other Schools, such as Madrassas.
} Include Boarding Schools.

(131) A grant-in-aid means a payment made in respect of a particular school under certain conditions as to efficiency. The head includes—

Grant-in-aid to Local Colleges and Schools.
Payments by results.
Grants towards buildings.
Grants for furniture and apparatus, other grants.
} Under each of these heads payments to Colleges, General and Professional, and Secondary, Primary and Special Schools, should be shown separately.

(132) In Arts Colleges.
In Professional Colleges.
In Secondary Schools.
In Primary Schools.
In Special Schools other than Training Schools.

(133) Includes—

Grants to Educational Syndicate (Burma).
Grants for the encouragement of Literature.
Government Book Depôt.
Registration of books.
Printing of books.
Examination charges.
Grants to the School Book Society.
Text Book Committee.
Miscellaneous.

Note.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts

(134) Includes—

(1) Church of England.
(2) „ Scotland.
(3) „ Rome.
(4) Other Churches.

Under each of which should be sub-heads of "Salaries," "Establishment," "Allowances" and "Contingencies."

Capitation allowances should be shown separately from Salary and Establishment Charges under the head of "Allowances."

(135) Allowances for statistical returns should be classified under this head.

Page 685, Appendix P—

For the existing minor head "Lock Hospitals" under "24—MEDICAL" substitute "Special Hospitals".

(*6th List, 20-3-96.*)

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
24.—Medical . .	Medical Establishment. (136) Hospitals and Dispensaries. (137) Sanitation and Vaccination. (138) Grants for medical purposes. Medical School and College. (139) Lunatic Asylum. ~~Lock Hospitals.~~ Chemical Examiner. (140) Refunds.
25.—Political . .	Political Agents. (141) Charges on North-West Frontier. Political Subsidies. Entertainment of Envoys and Chiefs. Durbar Presents and Allowances to Vakeels, etc. Refugees and State Prisoners. Special Political Expenditure. (142) Charges for organizing Imperial Service Troops. Expenditure against Revenues of Berbera and Bulhar (Bombay). Expenditure against Revenues of Zaila (Bombay). Miscellaneous. (143)

(136) The sub-heads are : (1) Superintendence (*i.e.*, Surgeon-General or Inspector-General of Civil Hospitals, with his establishment and contingent charges) ; (2) District Medical Officers (including Assistants and Establishment) ; Subordinate Medical Officers attached to districts or sub-divisions, or similar general duties and not drawing salary as part of a Hospital Staff, should be here shown ; (3) Reserve Medical Subordinates.

Note.—The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as Salaries if in charge, and as Hospital charges if only in Medical charge), Lunatic Asylums, and Medical Schools.

(137) Divide into three sub-heads: (1) Presidency Hospitals and Dispensaries. These include Sealdah and Howrah in the case of Bengal. In setting forth the principal staff of Surgeons-Major and Surgeons and House Surgeons give them in order of hospitals, and name the hospitals. (2) Mofussil Hospitals and Dispensaries. (3) Grants to Hospitals and Dispensaries. (4) Other charges.

(138) The Executive Staff must be separated from the Clerical. Where there is no separate Sanitary Commissioner, the salary will come under Medical Establishment—Superintendence.

(139) Medical College and School. Two sub-heads: (1) Medical College; (2) Medical Schools. The first group of details under Medical College should show the Professorial Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries.

(140) Show the full salary of the Chemical Examiner under this head, and not as Professor of Chemistry.

(141) This is meant for regularly appointed officers and offices of the Political Department and not for casual charges. There should be a sub-head for every important Agency or Residency, *e.g.*, in Bombay, one for Aden, one for Baroda, and so on, and the smaller ones might be grouped. Special establishments, if any, for Law and Justice or for Jails, or for Police, should be shown in their sub-head in separate details.

(142) This is intended to provide for special and occasional charges which sometimes occur under this head *e.g.*, the Rawal Pindi Durbar. These should of course be named. Nothing should be taken to this head without special instructions from the Comptroller General.

(143) The cost of the Toll Establishment at the Khyber Pass should be entered here under a separate detailed head.

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—contd.	
26.—Scientific and other Minor Departments.	*Scientific—* Survey of India. Botanical Survey. Geological Survey and Museums. Exploration of petroleum, coal, and minerals. Meteorological Department. Archæological Department. Preservation and Translation of ancient manuscripts. Central Museum. Provincial Museums. (144) Imperial Institute. Public Observatories. Special astronomical observations. Donations to Scientific Societies. (145) *Agricultural—* Experimental Cultivation. (146) Cinchona plantations. Public Exhibitions and Fairs. (147) Veterinary and Stallion Charges. (148) Botanical and other public gardens. (149) *Labour and Emigration—* Emigration. Inland Labour Transport. Colonization and Immigration. Inspector of Factories.

(144) To include donations.

(145) The name of each Society should be shown in the Estimates.

(146) Includes the following sub-heads: "Experimental Farms," which are permanent establishments, "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department" under which are shown any permanent and purely agricultural subordinates of the Director of Agriculture, engaged in promoting agriculture, or instructing the people in agricultural subjects, "Experimental Factories," "Tea Nurseries and Plantations," and "Miscellaneous" including prizes and rewards for silk, cotton, flax, etc.

(147) Includes cattle and horse fairs.

(148) See Articles 432A to 433. This head also includes prizes for colts and fillies and rewards for improving the breed of cattle.

(149) Donations and subscriptions to Botanical and Agri-Horticultural Societies should be shown under this head.

Page 686, Appendix P—

Insert a new minor head "Reporter on Economic Products (India)" under "26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS" above the minor head "Central Museum".

(*4th List, 19-6-95*)

Page 687.—Open a new minor head "Inspector o Explosives" below "Examinations" under "26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS".

(*6th List, 27-2-97.*)

Major Heads.	Minor Heads.
D.—Salaries and Expenses of Civil Departments—concld.	
26.—Scientific and other Minor Departments —*contd.*	*Statistics*—
	Census.
	Gazetteer and Statistical Memoirs.
	Registration of Railway traffic.
	Registration of river-borne traffic.
	Provincial Statistics. (150)
	Miscellaneous—
	Preservation and translation of ancient manuscripts (Bengal, N.-W. Provinces and Bombay).
	Examinations. (151)
	Management of Local Funds.
	Miscellaneous.
	Refunds.
E.—Miscellaneous Civil Charges.	
27.—Territorial and Political Pensions.	Territorial and Political Pensions. (152)
	Charitable Allowances.
28.—Civil Furlough and Absentee Allowances. (153)	Allowances.
29.—Superannuation Allowances and Pensions. (154)	Superannuation and Retired Allowances.
	Compassionate Allowances.
	Gratuities. (155)
	Pensions for distinguished and meritorious services.
	Imperial Marine Department Pensions.
	Donations to Service Funds.
	Pensions of the Military Fund.
	Pensions of the Military Orphan Fund.
	Pensions of the Medical Retiring Fund.
	Pensions under the Indian Civil Service Family Pension Regulations.
	Covenanted Civil Service pensions.
	Pensions of the Bengal Civil Fund.

(150) To include charges for establishment for vital statistics, trade statistics, local statistics, rain gauge establishments, civil statistical establishments under the Surgeon-General, Indian Medical Department, Bombay.

(151) Includes charges of Board of Examiners, Calcutta, and of examinations for entrance into public service.

(152) Pensions payable under the principal treaties and engagements, such as Tanjore pensions, Carnatic pensions, Oudh Wasiqa pensions, Mysore family pensions, King of Oudh family pensions, and so forth, should be shown under separate sub-heads.

(153) This head exists in the Home accounts. In the Indian accounts it is used only for the leave allowances of officers lent to Foreign States, etc., as the leave allowances of all other officers, Imperial and Provincial, on leave in India, are charged to the same heads as their salaries.

(154) Under the Pensions Act (XXIII of 1871), section 13, a reward is granted for information of a pension wrongfully drawn: it should be taken against the head to which the pension, if paid, would have been charged.

(155) Includes marriage dowries to female pensioners.

Major Heads.	Minor Heads.
E—Miscellaneous Civil Charges—contd.	
29.—Superannuation Allowances and Pensions—*contd.*	Pensions of the Madras Civil Fund. Pensions of the Bombay Civil Fund. Refunds.
30.—Stationery and Printing.	Stationery Office at the Presidency. Stationery purchased in the country. Government Presses. Printing at private presses. Lithography. Stationery purchased for central stores. Stationery supplied from central stores. Refunds.
31.—Loss by Exchange on transactions with London.	For minor heads see receipt head "XXIV.—Gain by Exchange on transactions with London."
32.—Miscellaneous	*Allowances, Rewards, etc.*— Allowances to Civil Servants out of employ. Travelling allowances to ~~covenanted and uncovenanted~~ officers attending examinations. Rewards for proficiency in oriental languages and allowance to Language Examination Committees. *Remittance Charges*— Charges for remittance of treasure. (156) Loss on specie remittances. Discount on bills. Loss by exchange on local transactions. *Books and Periodicals*— Subscriptions to periodicals. (157) Cost of books and publications. (158) *Charity*— Donations for charitable purposes. Charges on account of European Vagrants, etc. (160)

(156) Charges for remittance of copper are adjustable on the India books only under the head "Copper Coinage Account," *vide* Article 1175.

(157) To include subscriptions for Reuter's telegrams.

(158) This head is intended for works of general utility not required in a particular department.

(159) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports and charges on account of natives of India repatriated by the India Office.

(160) Khorasani and other vagrants, not European, have occasionally been deported; such charges should be taken to a separate detailed head under this minor head.

Page 688, Appendix P—

In the second entry under "*Allowance, Rewards, etc.*" against "32.—MISCELLANEOUS" omit the words "covenanted and uncovenanted".

(*1st List, 24-4-94.*)

MAJOR HEADS.	MINOR HEADS.
E—Miscellaneous Civil Charges—concld.	
32.—MISCELLANEOUS—*contd.*	*Miscellaneous*—
	Rewards for destruction of wild animals. (161)
	Petty Establishments.
	Special Commissions of Enquiry. (162)
	Distribution of opium dues to native states (India).
	Charges on account of pearl fishery (Madras).
	Victualling forts (Punjab).
	Irrecoverable temporary loans written off.
	Charges for search for hidden treasure.
	Rents, rates and taxes. (163)
	Petty construction and repairs. (163)
	Losses on uninsured shipments. (164)
	Contributions.
	Extraordinary items.
	Miscellaneous and unforeseen charges. (165)
	Miscellaneous refunds. (166)
F—Famine Relief and Insurance.	
33.—FAMINE RELIEF (167).	~~Famine Relief charges. (167)~~
34.—PROTECTIVE WORKS, RAILWAYS.	
35.—PROTECTIVE WORKS, IRRIGATION.	
36.—REDUCTION OF DEBT	

(161) Includes rewards for destruction of dogs and snakes.

(162) A separate sub-head should be opened for each regularly-constituted commission.

(163) These heads are for payments not chargeable to any special major head, and include rents and repairs of encamping grounds, and compensation paid for crops in the Madras Presidency. When, however, charges on account of "Petty construction and repairs" or "Rents, rates and taxes" are incurred by a department, the payments on account of which are shown under a special major head, they should be classified respectively under "Supplies and services," or "Contingencies," as the case may be, of the department concerned.

(164) Includes charges on account of general average and expenses of salvage.

(165) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (*vide* note 76) without the special order, in each case, of a Gazetted Officer, who will consider, before he admits it, whether the case is not provided for within the regular classification.

(166) Refunds of lapsed deposits must at the end of the year be deducted from the credits, as stated in note 68, and should not be charged here except in so far as they exceed the credits.

(167) All expenditure incurred directly and immediately for the relief of distress arising from calamities of season, such as drought or flood, etc., is recorded under this head. Expenditure indirectly due to famine, such for instance as—

1. Compensation to Government servants for dearness of provisions:
2. Extra travelling allowances of police, medical and other Government servants
3. Pay of additional medical officers:
4. Extra hospital accommodation, and,
5. Extra public works undertaken not directly for the employment of famine-stricken people, but which, but for occurrence of famine, would not have been undertaken, is charged under the appropriate service heads.

As regards public works undertaken directly and only in order to utilise the labour of people who must otherwise be fed in idleness, the real value at normal rates of the work executed is charged to public works, and the infructuous balance only is taken to this head. Without the sanction of the Government of India in the Financial Department, the share charged to Public Works must never be less than the cost of the Public Works establishments recorded against the work, which, if it cannot be precisely distinguished, may be taken at one-fourth of the outlay.

As regards public works other than relief works, any expenditure in excess of normal rates in consequence of the employment for relief purposes of unskilled and unprofitable labour, may be transferred to this head.

Major Heads.	Minor Heads.

G—Construction of Railways.

37.—Construction of Railways charged against Revenue in addition to that under Famine Insurance.

H—Railway Revenue Accounts.

38.—State Railways .	Working Expenses. Interest on Debt. Annuities in purchase of Railways. Interest chargeable against Companies on Advances. Interest on Capital deposited by Companies.
39.-Guaranteed Companies.	Land and Control. Surplus Profits. Interest.
40.—Subsidized Companies	Land and Control. Advances of Interest.
41.—Miscellaneous Railway Expenditure.	

J—Irrigation.

42.—Major Works .	Working Expenses. Interest on Debt.
43.—Minor Works and Navigation.	In charge of Public Works Officers. In charge of Civil Officers.

K—Buildings and Roads. (168)

44.—Military Works .	In charge of Civil Officers. (169)
45.—Civil Works .	In charge of Public Works Officers.

(168) The standing division of Public Works expenditure is (1) Civil Buildings; (2) Communications; (3) Miscellaneous Public Improvements; (each of these is divided into (*a*) Original Works, (*b*) Repairs; (4) Establishment; (5) Tools and plant. And Local Fund charges should always, if they are brought to account in the Civil Department, be thus discriminated, as far as convenient.

(169) There are in the Civil Department certain miscellaneous charges which come under Public Works in charge of Civil officers. Of these the sub-heads are—

Tolls and Ferries (establishments, contingencies, and refunds).
Road-side Arboriculture.

Charges on account of Municipalities are for the most part Public Works charges, unless they are given specifically in aid of Education or Hospitals or other such charges. All general grants-in-aid, or acquisition of land for Municipalities, or other charges which Government incurs with the object of helping or relieving Municipal Bodies, or in aid of sanitary improvements, roads, etc., etc., should be dealt with as Public Works charges, under their appropriate sub-heads.

Major Heads.	Minor Heads.
	L—Army Services.
46.—Army . . .	Effective Services— 1. Army and Garrison staff. 2. Administrative staff. 3. Regimental pay, allowances and charges. 4. Commissariat Establishments, supplies and services. 5. Stud and Remount Establishments, supplies and services. 6. Clothing Establishments, supplies and services. 7. Barrack Establishments, supplies and services. 8. Administration of martial law. 9. Medical Establishments, supplies and services. 10. Ordnance Establishments, stores and camp equipage. 11. Ecclesiastical. 12. Education. 13. Sea transport charges. 14. Miscellaneous services. 15. Volunteer Corps. Non-effective Services— 16. Rewards for military services. (170) 17. Military pensions to Europeans. 18. Military pensions to Natives. 19. Widows' pensions and compassionate allowances. 20. Departmental pensions and gratuities Military Operations in— (Temporary heads as required.)
	LL—Special Defence Works.
47.—Special Defence Works. (170A)	
	M—Provincial and Local Surpluses and Deficits.
Provincial and Local Surpluses and Deficits. (171)	
	Expenditure not charged to Revenue.
	N—Capital outlay on Railways and Irrigation Works.
48.—State Railways. 49.—Irrigation Works. 50.—Capital charge involved in 51 Redemption of Liabilities.	

(170) Charges incurred in India for medals should be shown under this head.
(171) This head is meant only for the books and not for the monthly accounts. For exception see Art. 1360.)

Central Ledger Heads.	Local Ledger Heads.

ADJUSTING HEADS (172)

Credit Adjustments.

Provincial . . .	Contributions from Local to Provincial.
Local	Contributions from Provincial to Local.
	Transfers between Local and Local.

Debit Adjustments.

Provincial . . .	Contributions from Provincial to Local.
Local	Contributions from Local to Provincial.
	Transfers between Local and Local.

DEBT HEADS.

The accounts marked M. are in the Military Books only; those marked P. in the Public Works Books only; those Marked Mr. in the Marine Accounts; those marked P. O. in the Post Office Accounts, and those marked T. in the Telegraph Accounts.

Central Ledger Heads.	Local Ledger Heads.

O—Permanent Debt.

Imperial Loans bearing interest at 4½ per cent.	Capital account of the— 4½ per cent. Loan for Indore State Railway.
Do. do. at 7*s.* sterling per cent.	Transfer Loan of 1879, 7*s.* sterling per cent. portion.

(172) *Contributions from and to Local Funds.*—These are almost always made in pursuance of definite arrangements, and with reference to the distribution of particular items of revenue or expenditure. They should be enumerated with reference to the class of revenue or expenditure to which they have reference. No general rule can be laid down as the circumstances of each province entirely differ.

Page 693, Appendix P—

Transfer the following from against "IMPERIAL LOANS BEARING INTEREST AT 4 PER CENT." to against "IMPERIAL LOANS NOT BEARING INTEREST":—

4 per cent. Loan of 1832-33.
4 „ „ of 1835-36.
4 „ „ of 1842-43.
4 „ „ of 1854-55.
4 „ Transfer Loan of 1st May 1865.
4 „ (Reduced) Loan of 1879.
4 „ Promissory Notes for Mysore Family.
4 „ East Indian Railway Commuted Stock.

Add against Imperial Loans bearing interest at 3½ per cent.—

3½ per cent. Loan of 1842-43.
„ „ of 1854-55.
„ „ of 1865.
„ „ of 1879.

(*6th List, 20-3-96.*)

Central Ledger Heads.	Local Ledger Heads.
	O—Permanent Debt—contd.
Imperial Loans bearing interest at 4 per cent.—	4 per cent. Loan of 1832-33.
	4 „ „ 1835-36.
	4 „ „ 1842-43.
	4 „ „ 1854-55.
	4 „ Transfer Loan of 1st May 1865.
	4 „ (Reduced) Loan of 1879.
	4 „ Promissory notes for Mysore Family.
	4 per cent. Loan of Maharaja Scindia for State Railway.
	4 per cent. Loan from Gwalior Durbar.
	4 per cent. East Indian Railway Commuted Stock.
	4 per cent. Loan from Nawab of Rampur for Rampur Moradabad Railway.
Do. do. at 3½ per cent.	3½ per cent. Loan of 1853-54.
	3½ per cent. Loan of 1893-94.
Imperial Loans not bearing interest.	*5½ per cent. Loan of 1859-60.*
	5 „ Debenture Loan of 1867-68.
	5 „ Loan of 1856-57.
	5 „ „ 1825-26.
	5 „ „ 1841-42.
	5 „ „ 1854-55 for Public Works.
	4½ „ „ 1870.
	„ „ „ 1871.
	„ „ „ 1872.
	„ „ „ 1878.
	„ „ „ 1879.
	4 „ „ 1824-25.
	4 „ „ 1828-29.
	4 „ Transfer Loan of 22nd April 1854.
	Reduced 4 per cent. Loan of 4th July 1881.
	Treasury Bills at 2½ pie per cent. per diem.
Provincial Debenture Loans.	*Nagpur-Raipoor Railway Debenture Loan 4½ per cent.* (Central Provinces).*
	Ghazipur-Dildarnagar Railway Debenture Loan 4 per cent. (N.-W. P.)*
	Mathura-Hatras Light Railway Debenture Loan 4 per cent. (N.-W. P.)*
	Cawnpur-Farukhabad Railway Debenture Loan 4 per cent. (N.-W. P.)*
	Cawnpur-Achneyra Railway Debenture Loan 4 per cent. (N.-W. P.)*
	Cawnpur-Achneyra Section of the Rajputana-Malwa Railway 4 per cent. (N.-W. P.)*
Government Stock Notes.	Government Stock Notes.

* These are heads upon the India Books.

Central Ledger Heads.	Local Ledger Heads.
	P—Unfunded Debt.
Temporary Loans . .	Temporary Loans from—(173)
Special Loans . .	Special Loans— 8 per cent. perpetual Loan. (Madras)* 6 per cent. perpetual Loan. (Madras)* Endowments by the late King of Oudh : (174) First Loan.* Third and Fifth Loans.* Sixth Loan.* Charity Fund.* Appropriation for the maintenance of Madho Rao. (175) Endowments for Charitable and Educational Institutions.
Treasury Notes . .	Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits. Treasury Notes on account of the Bhonsla and other Nagpur temples.* Non-Transferable Notes at 4 per cent. (Madras.)*
Deposits of Service Funds	India— Bengal Uncovenanted Service Family Pension Fund. Miscellaneous Service Funds. (176) Madras— Madras Apothecaries' Fund. Bombay— Bombay Uncovenanted Service Family Pension Fund.

* These are heads upon the India Books.

(173) Temporary detailed heads should be opened as occasion requires.

(174) The outstanding loans from the King of Oudh are in four portions :—

First loan, Sicca R1,00,00,000 in 1814 ; in consideration of which the British Government guaranteed the payment of certain stipends called "Wasiqa Pensions." The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to R36,07,235 in that year. Subsequent lapses have reduced the charge against Government, but do not affect the principal.

Third loan, Sicca R1,00,00,000 in 1825, and *Fifth loan*, Sicca R62,40,000 in 1829, both at 5 per cent. Government R38,40,000 of the last was repaid in 1853. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sixth loan, Government R17,00,000, a perpetual loan at 4 per cent : interest payable in the form of pensions and stipends. Some small lapses have reduced the amount charged below the whole 4 per cent.

Charity Fund, R3,00,000 deposited in 1833, in consideration of which R1,000 a month (being 4 per cent.) is drawn for distribution to the poor of Lucknow.

(175) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father, who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Bank of Bengal, as Madho Rao's Agent.

(176) In the Local Accounts, innercolumns will be used to distinguish the separate funds concerned.

Page 694, Appendix P—

For the local ledger head "Madras Apothecaries' Fund" against "DEPOSITS OF SERVICE FUNDS" read "Madras Military Assistant Surgeons' Fund".

(5th List, 17-9-95.)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P—Unfunded Debt—contd.	
SAVINGS BANK DEPOSITS—BANK ACCOUNTS.	Presidency Savings Banks. Post Office Savings Bank Deposits. State Railway Provident Institutions. P. Civil Engineers' Provident Fund. Regimental Savings Banks. M. Postal Insurance and Life Annuity Fund.
SPECIAL ACCOUNTS .	Local Fund Pension Fund (Bombay). General Family Pension Fund. Hindu Family Annuity Fund. Bombay Uncovenanted Service Fund, Life Assurance Branch. Bengal Christian Family Pension Fund. Administrator General's Deposits. Post Office Guarantee Fund.
INTEREST SUSPENSE . .	Interest Suspense Account. (177)
Q—Deposits and Advances not bearing Interest.	
BALANCES OF PROVINCIAL SAVINGS. (178)	Provincial Services. Incorporated Local Funds. (179)
APPROPRIATION FOR REDUCTION OF DEBT.	Appropriation for the reduction of Debt. (180) Deposit Account of Commission for the reduction of the Public Debt. (181)

(177) See note 95.

(178) This head receives debit for the yearly deficits, and credit for the yearly surpluses of Provincial Governments under the Provincial contract system; and its credit balance shows the amount of accumulated surpluses at credit. The *per contra* entries go to the special budget head.

(179) Incorporated Local Funds are to be classed as follows:—

District Cess Funds.
Village Service (including Patwari).
District Post.
Irrigation.
Land Improvement.
Ferry and Toll.
Emigration.
Police and Pound.
Schools and Colleges.
Book Depôt.
Miscellaneous.

(180) On a reduction of public debt being ordered out of the Famine Insurance grant, the amount is credited to this head by debit to the following head of deposits.

(181) This head is credited with the amount debited to "36 Reduction of Debt" and used to be debited with the amounts ordered by the Commission to be paid over to Government in respect of reductions of the public debt. No debt, however, is now discharged out of the Famine Insurance grant, but the portion of the grant allotted to Reduction of Debt is now used in relief of borrowing. The amount credited to this head by debit to "36 Reduction of Debt" is therefore written off to Government account.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q—Deposits and Advances not bearing Interest—contd.	
EXCLUDED LOCAL FUNDS .	Cantonment Funds. Town and Bazar Funds. Police Funds. Port and Marine Funds. Education Funds. Medical and Charitable Funds. Public Works Funds. Other Funds.
POLITICAL FUNDS . .	*Bahu Begum's Stipend Fund.* (182)
RAILWAY FUNDS . .	G. I. P. Railway Fund. B. B. C. I. Railway „ Madras „ „
MILITARY PRIZE FUNDS .	*Prize money, Military Prize Funds. M.*
Departmental and Judicial Deposits.	
CIVIL DEPOSITS . .	Revenue Deposits. (183) Civil Courts' Deposits. (184) Criminal Courts' Deposits. Personal Deposits. (185) Municipal Funds. Marine Deposits. Forest Deposits. Presidency Bank Deposits. Trust interest Fund. (186) Deposits for Government Loans (temporary). (187) Loan Discharge Orders (temporary). Deposits of deceased officers and men of the Native Army. (188)

(182) The Bahú Begum of Fyzabad in Oudh, dying in 1815, gave about fifty-seven lakhs to Government on condition of the interest being appropriated to meet certain stipends. The fund used to be yearly credited with interest (at 4 per cent.) and debited with the stipend payments, the excess of which has exhausted the capital and the pensions are now being charged against the General Revenues.

(183) Revenue deposits are deposits made in Revenue Courts, or in connection with revenue administration: they include customs, salt, and opium deposits, which may be shown in inner columns in the Local Accounts.

(184) Under Civil Court deposits, similarly High Courts and Small Cause Courts may be distinguished in inner columns.

(185) Personal deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts deposits). 'Wards and attached estates deposits,' and 'Trusts and Endowments,' may be distinguished in the Local Accounts, being shown in inner columns.

(186) For the remittance of interest and adjustment of purchases and sales under the orders of Government requiring all Government officers to deposit with the Comptroller General or the Accountant General, Madras or Bombay, the Government securities held in trust by them.

(187) An occasional head, in connection with tenders for loans issued by Government.

(188) Received under Act V of 1869, section 178.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q—Deposits and Advances not bearing interest—contd.	
Departmental and Judicial Deposits—contd.	Penalties on Native States for robbery of mails. (189)
CIVIL DEPOSITS—*contd.*	Deposits for work done for public bodies or individuals. (190)
OTHER DEPOSITS . .	Military Deposits. M. Public Works Deposits. P. (191) Postal Deposits. Telegraph Deposits. T. Marine Deposits. Mr. Postal Trust Interest Account. P. O. Foreign Money Orders. P. O. (192) Telegraph Trust Interest Account. T. Telegraph Fine Fund. T. State Railway Fine Fund. Trust Interest Account. M.
LOCAL FUNDS DEBT ACCOUNT.	Incorporated Local Funds Debt, Deposits and Advances. (193)
Advances.	
ADVANCES REPAYABLE .	Civil Advances. (194) Advances for rest camps. (195) Special Advances. Forest Advances. Revenue Advances. (196)

(189) A Bombay Fund.

(190) Sums received from a Municipality or other body, under rule 16 of Appendix C. are credited to this head.

(191) There are separate accounts under this head for each of the branches of the Public Works Department, *viz.*, Buildings and Roads; Irrigation; State Railways, Capital; State Railways Revenue.

(192) The following are subordinate heads, but they are sufficiently provided for by separate inner columns: Overland (or British) M. O.; Munich (or German) M. O.; Netherlands M. O.; Swiss M. O.; Italian M. O.; Danish M. O.; "Excess Receipts;" and "Short Receipts."

(193) The debt accounts of those local funds, of which the revenue and expenditure are taken to budget heads, are taken in this account. The sum of the balances under "Incorporated Local Funds," and "Incorporated Local Fund Debt Accounts" is equal to the aggregate balances of the fund.

(194) Divide, by inner columns in the Local Books, into as many detailed heads as convenient. The following are some of them: "Objection-book Advances;" "House building Advances;" "Service Fund Advances." And others should provide for any considerable departmental Advance Accounts.

(195) Advances made by Civil Officers in connection with the marching of troops.

(196) To be divided under two group heads with details as follows:—

Group heads.	*Detailed heads.*
Advances for survey operations .	Advances for Boundary pillars. Revenue Survey advances. Kholapur State Survey. Talukdari settlement advances. Cost of Survey marks. Cost of boundary marks recoverable from landholders. Cost of boundary marks pending completion of Survey operations.
Salt and Excise advances .	Abkary advances. Salt manufacture advances.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q—Deposits and Advances not bearing Interest—contd.	
Advances—contd.	Opium Advances. (197)
ADVANCES REPAYABLE—(*con'd.*)	Stock Account. (198)
	Advances Recoverable, Post Office. P. O.
	Advances Recoverable, Telegraph. T.
	Advances Recoverable, Marine Department. Mr.
	Advances Recoverable, Military. M.
	Advances Recoverable, P. W. Dept. P. (199)
	Famine Relief, Public Works Department. P.
PERMANENT ADVANCES	Permanent Advances, Civil.
	Post Office Permanent Advances.
ACCOUNTS WITH FOREIGN STATES.	Her Majesty's Colonial Government, Ceylon. (200)
	Her Majesty's Colonial Government, Mauritius. (200)
	Her Majesty's Colonial Government, Straits Settlements. (200)
	Accounts with Colonial Governments, Military.
	Berar Suspense Account. (201)
	Mysore Suspense Account. (201)
	Account Current with Native States. (202)
	NOTE.—Each Accountant General should open an account with each State with which he has dealings.
	Account Current with Netherlands Government.

(197) Advances for wells, etc., made in the Opium Department.
(198) Purchase price of opium or ganja. See articles 119 and 923.
(199) See note 191.
(200) Heavy charges are incurred in India and are adjusted by means of bills of exchange. The charges incurred by the Straits Settlements on account of India are adjusted independently.
(201) Debits and credits to Berar are passed by Account current into the India Books, and there taken to Berar Suspense Account. They are adjusted by a cash payment into or from the Political Treasury, Hyderabad. The Mysore Suspense Account is of the same nature, but upon the Madras Books, and is adjusted by a payment into or out of Her Majesty's Treasury, Bangalore.
(202) If a Native State desires a periodical payment to be made from a Government Treasury, the amount being recovered from the Native State, the request may be granted with the sanction of the Local Government, provided the amount of each payment is not less than ₹100, and provided that the Treasury at which payment is desired is under the Government which is in political connection with the Native State concerned. The pay order should be of the same kind as the ordinary permanent pension pay order, but should be clearly distinguished by a prominent red enfacement "On account of the Native State of ———."
The Mysore State is exempted from the two provisos mentioned above, *i.e.*, Mysore pensions may, whatever their amount, be paid under the procedure laid down, from any Treasury in India.

Central Ledger Heads.	Local Ledger Heads.
Q—Deposits and Advances not bearing Interest—contd.	
Advances—contd.	
Coinage Accounts . .	*Mint Certificates.* Bullion Advances for Coinage. (203) Copper Coinage Account. (204) Small Coin Depôt Balances. (203)

(203) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion advances for coinage," receives the balance of the bullion account; and "small coin depôt balances" which should be divided by inner columns into "Small silver balance" and "Copper balance," those of the small coin depôt accounts. The copper coin balance in the Mint is provided for in the second part of the copper coinage account —*vide* next note.

(204) Copper coinage account is in four parts, in the India Books, the first two also being on the Bombay Books. The necessary adjustments are made on the India Books in the case of the last two Accounts by journal entries as soon as the March final figures are completed, thus:—

No. 1.—Copper Mintage Account.

Debits.	*Credits.*
Balance, April 1st, being value of Copper in Stock.	M. Sale proceeds of copper scissel and broken copper (*b*).
M. Purchase of copper (*a*).	M. Value of copper transferred to Mint for contingent purposes (*c*).
M. Nominal value of uncurrent coins destroyed (*g*).	M. Nominal value of coins manufactured by transfer to Account No. 2 (*d*).
Difference, being profit on Mintage, transferred to Account No. 3 (*e*).	*Balance, being value of Copper in Stock on March 31st.*

No. 2.—Copper Coin Account.

Balance, being coin in the Mint on April 1st.	M. Uncurrent coins destroyed (*g*).
	M. Net issues of coin from the Mint (*h*).
M. New coins manufactured, by transfer from Account No. 1 (*d*).	*Balance, being the copper coin in the Mint on March 31st.*
M. Uncurrent coins received for destruction (*f*).	

Note.—The heads marked M. are transactions in the Mint accounts, under "Copper Coinage account." The heads marked T. are transactions in the Treasury accounts under "Copper Coinage account." The other heads, except the balances, come in by transfer in making up the account at the end of the year.

(*a*) Cost of copper purchased for copper coinage is to be charged to this head.

(*b*) Credit receipts to this head.

(*c*) When copper is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head.

(*d*) This transfer should be made monthly by the Mint Master in his monthly account.

(*e*) The closing balance of copper in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred, in closing the account at the end of the year, to Account No. 3 on the India Books and to credit of India on the Bombay Books.

(*f*) The Mint Master should debit this by credit to "Mint remittances" or to Foreign Remittances.

(*g*) The Mint Master should write off destroyed coins (nominal value) under this head, debiting copper mintage account by credit to copper coin account.

(*h*) The Mint Master should credit this by debit to "Mint remittances" or to Foreign Remittances.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.

Q—Deposits and Advances not bearing Interest—contd.

COINAGE ACCOUNTS—*contd.*

NO. 3.—MINT PROFIT ACCOUNT.

Proportion of profit upon coin issued, transferred to account No. 4. (*k*)	*Balance, being profit not yet brought to account as revenue, brought over from last year.*
Balance, being proportion of profit upon coin not issued carried forward to next year. (*k*)	Gross profit on manufacture during the year, transferred from Account No. 1 (*e*).

NO. 4.—PROFIT ON COPPER COINAGE ACCOUNT.

T. Conveyance of copper coins (*l*).	Profit on coins issued, transferred from Account No. 3.
T. Loss on withdrawals of copper coins (*l*).	
Net profit, transferred to "Mint, Gain on copper coinage" (*n*).	

(*k*) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined.

The sum of the gross profit brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows:

Let A be the amount of copper coin in the Mint and depôts upon April 1st;
B be the new coin added to the joint stock during the year;
C be the net issues to the treasuries.
D=A + B—C is the balance in Mint and depôts upon March 31st.

Then out of the whole sum of the gross profit $\frac{C}{A+B}$ is the portion to be taken as realised and transferred to Account No. 4.

$\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

(*l*) These heads are posted from the Treasury Accounts and Accounts Current, the charges being debited to India by all other Provinces including Bombay.

As regards the loss on withdrawals of copper coin the Treasury officer's certificate mentioned in Articles 593 and 594 must be examined in the Resource section of the Accountant General's office and marked "Admitted" under the signature of a gazetted officer before it is used to support the debit to India; and the Comptroller, India Treasuries, will, before he admits the charge, see that there is a credit for the amount realised.

(*n*) This, the final result, is carried to the service head, whether it be, on the whole, a gain or a loss.

Page 701, Appendix P—

For Local Ledger head "Cash Recoveries" subordinate to "SUSPENSE ACCOUNTS" substitute "Recoveries of Service Payments".

(4th List, 19-6-95.)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q—Deposits and Advances not bearing Interest—contd.	
Suspense.	
SUSPENSE ACCOUNTS . .	Suspense Account. Capitalised Outstandings. (205) Guaranteed Railways' Unadjusted Items. Savings Bank Investment Account. (206) English Stores Suspense Account. (207) Cash Recoveries. (208)
CHEQUES AND BILLS . .	Pre-audit Cheques. Cheques issued : Local Funds. Departmental Cheques. (209) Bills of Exchange Receivable. (210) Bills Payable. (2)
DEPARTMENTAL ACCOUNTS (212).	Civil Departmental Balances. Postal Cash Balances. P. O. Telegraph Cash Balances. T. Marine Cash Balances. Mr. Military Cash Balances. M. Public Works Cash Balances. P.
Exchange on Remittance Accounts.	
EXCHANGE ON REMITTANCE ACCOUNTS.	Exchange on Secretary of State's Bills. For other heads, see Service head "XXIV.—Gain by Exchange on transactions with London"

(205) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of "Capitalized Outstandings," under "Suspense," so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(206) This head receives the debits on account of purchase of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realized thereon are credited to the same head.

(207) To receive the debits and credits on account of English stores, which appear in the Secretary of State's remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

(208) Recoveries made in course of audit are taken in the first instance to this head, and thereafter finally brought to account.

(209) This head provides for the case of any Department that renders accounts to the Civil Department being allowed to draw money on cheques, and account for the money by credit to cheques and debit to service or other heads.

(210) Bills received in remittance or in payment of an account (*e.g.*, of a foreign State) should be credited to the head concerned, by debit to this head, and then sent for collection and credit to this head.

(211) Claims against Government which are paid by remittance of bills of exchange will first be adjusted by credit to this head, pending the procuring a bill, of which the cost should be debited to this head.

(212) These accounts receive debit for the cash balances held by Departmental Officers, outside the generally available cash balances. See F. D. 384 of 25th January 1879. Under Public Works Cash balances, there are separate heads for the following Branches: Buildings and Roads; Irrigation; State Railways, Capital; State Railways, Revenue; Guaranteed Railways. See Note 240.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
Q—Deposits and Advances not bearing Interest—concld.	
Miscellaneous.	
MISCELLANEOUS. . .	Adjusting Account of Imperial Loans. (213)
	Security Purchase Account. (214)
	Exchange Investment Account.
	Bullock Train Services.
	Baroda State Railway (Meagaum and Dhubai) Revenue Advance Account. (215)
	Baroda State Railway (Meagaum and Dhubai) Revenue Account. (215)
	Settlement Account before 1865-66.
	Government Account. (216)
	Add any important temporary accounts taken under this head pending further orders.
R—Imperial Advance and Loan Account. (217)	
	Loans to Native States.
	Loans to Presidency Corporations including Port Trusts.
RR—Provincial Advance and Loan Account. (217)	
	Loans to Mofussil Municipalities.
	Loans to Port Funds.
	Loans to District and other Local Fund Committees.
	Loans to Landholders and other Notabilities.
	Advances to Cultivators. (218)
	Advances under Special Laws. (219)

(213) Receives the debits and credits of the differences when the holders of notes receive or pay up the difference on even hundreds (*e.g.*, in converting a Sicca rupee promissory note into a Government rupee one).

(214) Receives the debits and credits on account of purchase or receipt, and sale or payment, of Government Securities on account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held.

(215) For distinction between Revenue Advance Account and Revenue Account, see Chapter 56 of the Code.

(216) This is the general closing account, and its place in the ledger is at the very beginning. But special writes-off to 'Government' require an account in the yellow book to receive them, and that account is in the yellow book, taken in this place.

(217) Any one of the minor heads shown under group RR may also be opened under group R if required; and in the local books, a separate inner column must be opened for each loan under each of the Ledger heads.

(218) Includes—

Land Improvement Act.
- To Cultivators.
- To Colonists.

For Relief purposes.
- To Tenants on Government Estates.
- Experimental Loans to Petty Zemindars.
- Famine Advances.

Agriculturists Act, XII of 1884.
- Advances in cases of distress.

(219) Includes—

Drainage and Embankment Advances.
Loans under Jhansi Encumbered Estates Acts.

Page 702, Appendix P—

Under the group head "R.—Imperial Advance and Loan Account", insert a new local ledger head "Regimental and other Loans, Military".

(*11th List, 31-12-97.*)

Central Ledger Heads.	Local Ledger Heads.
S—Capital of Guaranteed and Subsidized Companies.	
	Pass through the account between India and England. (For detail of heads, see page 708)
T—Remittances.	
Money Orders . .	Inland Money Orders (Post Office).
Other Local Remittances.	
Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	Cash Remittances between Treasuries. Opium Remittances. (220) Salt Remittances. (220) Customs Remittances. (220) Forest Remittances. (220) Post Office Remittances. (*a*) Transfer between Postal Officers. (*b*) Treasury Suspense Account (*i.e.*, items remitted to and from sub-treasuries for which the Treasury officer's acknowledgment has not been received, *vide* Article 518). Mint Remittances. (220) Small Coin Depôt Remittances. (220) Judicial Remittances. (220) Miscellaneous Remittances.
Remittances by Bills .	Supply Bills since April 1873. Foreign Supply Bills. Remittance Transfer Receipts since April 1873. Foreign Remittance Transfer Receipts. Emigrants' Remittance Receipts.
Remittances adjusted on the Central Books.	Foreign Remittances. Central Adjusting Account.
Other Departmental Accounts.	
Accounts between Civil and Civil.	Account Current. (221)
1. India Account .	Account between— India and Central Provinces. ,, Burma. ,, Assam. ,, Bengal. ,, N.-W. P. and Oudh. ,, Punjab. ,, Madras. ,, Bombay.

(220) Remittances between Treasuries and departmental accounts. Forest remittances except for Madras and Bombay, is an adjusting head between the local account and the forest account made up by the Comptroller General; and it should show the following details:—

Debits.	*Credits.*
Remittances from Treasuries to Forest Officers (from Treasury Account).	Remittances to Treasuries from Forest Officers (from Treasury Account).
Adjustments from Forest Account.	Adjustments from Forest Account.
Inter-departmental Transfers (from Forest Account).	Inter-divisional Transfers (from Forest Account).

(221) The Account Current heads on the Local Books close to Government.

Central Ledger Heads.	Local Ledger Heads.
T—Remittances—contd.	
Other Departmental Accounts.	
Accounts between Civil and Civil—*contd.*	
2. Other Accounts .	Central Provinces and Burma.
	,, ,, Assam.
	,, ,, Bengal.
	,, ,, N. W. P. and Oudh.
	,, ,, Punjab.
	,, ,, Madras.
	,, ,, Bombay.
	Burma and Assam.
	,, Bengal.
	,, N.-W. P. and Oudh.
	,, Punjab.
	,, Madras.
	,, Bombay.
	Assam and Bengal.
	,, N.-W. P. and Oudh.
	,, Punjab.
	,, Madras.
	,, Bombay.
	Bengal and N.-W. P. and Oudh.
	,, Punjab.
	,, Madras.
	,, Bombay.
	N.-W. P. and Oudh and Punjab.
	,, ,, Madras.
	,, ,, Bombay.
	Punjab and Madras.
	,, Bombay.
	Madras and Bombay.
Account current between Military and Military.	Account between—
	Military, Bengal, ~~Eastern Circle,~~ and Military, ~~Bengal, Western Circle.~~
	,, ,, Eastern Circle and Madras.
	,, ,, ,, Bombay.
	,, ,, Western Circle and Madras.
	,, ,, ,, Bombay.
	,, Madras and Bombay.
Account current between Public Works and Telegraph.	Account between— Public Works and Telegraph.
Account current between Post Office and Telegraph.	Account between Post Office and Telegraph.

Page 704, Appendix P—

In the Local Ledger heads against "ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY" omit "Eastern Circle," and for "Bengal, Western Circle," substitute "Punjab".

(*4th List, 19-6-95.*)

Page 705, Appendix P—

In the Local Ledger heads against "ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY" omit "Eastern Circle," and for "Bengal, Western Circle," substitute "Punjab".

(4th List, 19-6-95.)

Central Ledger Heads.	Local Ledger Heads.
T—Remittances—contd.	
Other Departmental Accounts.	
Transfers between Public Works Officers. P. W.	Transfers between Public Works Officers. P. W.
Transfers between Indian Telegraph and Indo-European Telegraph. T.	Transfers between Indian Telegraph and Indo-European Telegraph. T.
Account between Guaranteed Railways and P. W. D.	Account between Guaranteed Railways and Public Works Department.
Accounts between Civil and other Departments.	
Accounts current between Civil and Post Office.*	Account between— India and Post Office. Central Provinces and Post Office. Burma and Post Office. Assam „ „ Bengal „ „ N.-W. P. and Oudh and Post Office. Punjab and Post Office. Madras „ „ Bombay „ „
Accounts current between Civil and Telegraph.*	Account between— India and Telegraph. Central Provinces and Telegraph. Seven others as above.
Accounts current between Civil and Marine.	Account between— India and Marine. Central Provinces and Marine. Seven others as above.
Accounts current between Civil and Military.	Account between— India and Military, Bengal, Eastern Circle. Central Provinces and Military, Bengal, Eastern Circle. Seven others as above. India and Military, Bengal, Western Circle. Central Provinces and Military, Bengal, Western Circle. Seven others as above.

* The Post Office and Telegraph do not send accounts current to Civil Accountants General but only statements of transfers. This side of the accounts current with Civil appears, therefore, only in their general account rendered to the Central Office.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
T—Remittances—contd.	
Accounts between Civil and other Departments.	
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Account between— India and Military, Madras. Central Provinces and Military, Madras. Seven others as above. Account between— India and Military, Bombay. Central Provinces and Military, Bombay. Seven others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS DEPARTMENT (ORDINARY BRANCHES).	Account between— India and Public Works Department (Ordinary Branches). Central Provinces and Public Works Department (Ordinary Branches). Seven others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS DEPARTMENT (RAILWAY BRANCHES).	Account between— India and Public Works Department (Railway Branches). Central Provinces and Public Works Department (Railway Branches). Seven others as above.
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS.	Account between Civil and Guaranteed Railways. (222) 1. Bombay, Baroda and Central India Railway. 2. Great Indian Peninsula Railway. 3. Madras Railway.
Remittance Account between England and India.	
HER MAJESTY'S IMPERIAL GOVERNMENT.	
(*a*) RECEIPTS IN INDIA ON ACCOUNT OF THE IMPERIAL EXCHEQUER.	1. Postal and Money Order Transactions. (223)

(222) The use of the head "Account between Civil and Guaranteed Railways" is explained in Articles 1126 to 1128.

(223) Foreign Money Orders.

Page 707, Appendix P—

Against ".RECEIPTS IN INDIA, ETC."

Add a new head—

M { 3*A*. "Unpaid family remittances on account of the Hongkong Regiment, Asiatic Artillery and Singapore Company of Artillery".

(*3rd List, 20-3-95.*)

Central Ledger Heads.	Local Ledger Heads.

T—Remittances—contd.

Remittance Account between England and India—contd.

2. Little Basses Light-vessel dues. (224)*
3. Balances of Shipping Masters' accounts.(225)

(*a*) Receipts in India on account of the Imperial Exchequer—*contd.*

M.
- 3*a*. *Expedition to the Mediterranean.* (226)
- 3*b*. *Expedition to South Africa.* (226)
- 3*c*. *Expedition to Egypt.* (226)

4. Miscellaneous Receipts: (227)
   - Civil.
   - Military.
   - Marine.

(*b*) Payments in India, recoverable from the Imperial Exchequer.

C. & M.
5. Advances in India on account of the emigration of coolies, and supplies to Her Majesty's ships on the East India Station. (228) *Navy, Emigration and other Bills.*

M. 6. Pensions paid in India to Out-pensioners of Chelsea Hospital.* (229) *Chelsea Pensioners.*

(224) Under this head should be entered as credits all receipts, and as debits all payments, on account of Basses Light Dues and Minicoy Light Dues.

(225) Net balance or difference between receipts on account of wages and effects of deceased, and charges for the relief of distressed, British Seamen.—See Articles 1265 to 1267. Receipts on account of seamen's money orders should also be shown under this head.

(226) Receipts and payments on account of these and similar expeditions should be shown separately under these heads.

(227) It is difficult to draw the line in some cases between this head and that of "H. M.'s Indian Government in London—Miscellaneous." The following are the principal classes of items which should be shown under this head, according to the classification adopted in the Home accounts:—

(1) Amount of miscellaneous schedules sent from India for payment to, or recovery from, the War Office.
(2) Savings Bank Balances, Gratuities to soldiers, and Donations from Charitable Funds, paid in India.
(3) Amount of sums due by War Office to officers, etc., stationed in India included in Lists sent to India with Financial Despatches.
(4) Effects of deceased native seamen received in England from the Board of Trade.
(5) Stores returned by H. M.'s ships
(6) Fees for auditing accounts of Emigration Agencies.
(7) Expenses incurred for lodging, victualling and clothing slaves captured by H. M.'s vessels.

(228) This head should show advances made to Agents in India of the different Colonial Governments for the emigration of coolies, as well as the cost of stores supplied and repairs effected to Royal Navy Ships by the Indian Government Dockyards; also the amount of Navy Bills debited in Marine Schedules, and Pilotage for Her Majesty's ships

(229) Includes pensions paid in India to Naval and Greenwich Hospital pensioners.

* These heads should be opened *per contra* for the exhibition of writes-back, refunds, or recoveries in respect of these items.

(*N.B.*—The abbreviated headings in italics on the margin may be used in the Detail and other books.)

Central Ledger Heads.	Local Ledger Heads.
T—Remittances—contd.	
Remittance Account between England and India—contd.	M. 7. Pensions paid in India to Native Family Pensioners on account of Expeditions to China.
	8. Hodeida and Kamaran Agency. (234)
(*b*) Payments in India, recoverable from the Imperial Exchequer—*contd.*	9. Pensions paid in India to retired members of the Hong-Kong Police.*
Hong-Kong Police.	9*a*. Enlistment of natives of India for service in the colonies.*
	10. Balances of Shipping-Masters' accounts. (230)
	11. Muscat Subsidy. (231)
	P. 11*A*. Defence Works at Aden. (232)
	M. 11*a*. *Expedition to the Mediterranean.* (226)
	M. 11*b*. *Expedition to South Africa.* (226)
	M. 11*c*. *Expedition to Egypt.* (226)
	12. Miscellaneous payments: (227) Civil. Military. Marine.
(*c*) Railway and other Guaranteed and Subsidized Companies' Accounts. (233)	13. Capital Account— Bombay, Baroda and Central India Railway. Great Indian Peninsula Railway. Madras Railway.
Capital Accounts.	
Capital Advance Accounts	Capital Advance Account— Bombay, Baroda and Central India Railway. Great Indian Peninsula Railway. Madras Railway.
Stores Suspense Accounts	Stores Suspense Account— Bombay, Baroda and Central India Railway, etc.
Construction Accounts .	Construction Account— Bombay, Baroda and Central India Railway, etc.
Revenue Accounts . .	Revenue Account— Bombay, Baroda and Central India Railway, etc.

(226) and (227) See last page.

(230) See Note 225.

(231) The Muscat Subsidy is a grant of R7,200 per mensem made to the Imam of Muscat, and debited in full to Indian Revenues.

(232) A moiety of the expenditure at Aden is recoverable from the War Office.

(233) Receipts and charges on account of Guaranteed Railways and Bengal Central Railway Company, Limited.

(234) In the Finance and Revenue Accounts, the transactions under this head should be combined with "Her Majesty's Imperial Government—Miscellaneous" in the same manner as "Stamps on Military Commissions" are combined with other "Other Remittance Transactions—Miscellaneous receipts."

* Those heads should be opened *per contra* for the exhibition of writes-back, refunds, or recoveries in respect of these items.

(*N.B.*—The abbreviated headings in italics on the margin may be used in the Detail and other books.)

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.	
	T—Remittances—contd.	
Remittance Account between England and India—contd.		
(*c*) RAILWAY AND OTHER GUARANTEED AND SUBSIDIZED COMPANIES' ACCOUNTS—*contd.*		
REVENUE ADVANCE ACCOUNTS	Revenue Advance Account— Bombay, Baroda and Central India Railway, etc.	
GUARANTEED INTEREST ACCOUNTS.	Guaranteed Interest Account— Bombay, Baroda and Central India Railway, etc.	
SURPLUS PROFIT ACCOUNTS .	Surplus Profit Account— Bombay, Baroda, and Central India Railway, etc.	
(*d*) OTHER REMITTANCE TRANSACTIONS (RECEIPTS)	13*a*. *Advances in England to Agents of the Indian Civil Funds.*	*Payments for Civil Funds.*
	14. Bills drawn by the Mission to the Court of Persia. (235)	*Persian Bills.*
	*M.15. Family and Miscellaneous Remittances made by means of rolls. (236)	*Other Remittances.*
	16. Cultivation of Cinchona.	
	*17. Family Allotments: Civil. Military. Public Works. Marine.	

(235) These bills are drawn on the Secretary of State by Her Majesty's Minister at Teheran, and after payment in England they are debited to the Government of India.

(236) Includes the following sub-heads:—
Family Remittances of the British Army, Regimental.
Family Remittances of British Officers and Men on Staff employ.
Family Remittances of the Staff Corps and Indian Army.
Miscellaneous Remittances of the Indian Army through the accounts of the Circle Paymasters.
Effects of deceased soldiers.
Miscellaneous Remittances and Effects and Credits of the British Army.
Remittances of Savings Bank Balances.
Miscellaneous Remittances of British Officers and men through the accounts of Circle Paymasters.
Family Remittances of the Bengal Pilot Service.
Prize-money.
On the Payment side it includes also—
The estates of soldiers transferred for payment in England.

* These heads should be opened *per contra* for the exhibition of writes-back, refunds, or recoveries in respect of these items.

Central Ledger Heads.	Local Ledger Heads.
T—Remittances—concld.	
Remittance Account between England and India—cont. (*d*). Other Remittance Transactions (Receipts) —*contd.*	* 18. Remittances by Administrator General. (237) 19. East Indian Railway Company, P. W. D. 19*a*. Rajputana-Malwa Railway. 20. Southern Mahratta Railway Company, P. W. D. 20*a*. Indian Midland Railway. 20*b*. Bengal-Nagpur Railway. 20*c*. Bengal Central Railway. 20*d*. Bengal and North-Western and Tirhoot Railway. 20*e*. South Indian Railway. 20*f*. Lucknow-Bareilly Railway. * 21. Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc. *22. Pay and pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc. *M23. Stamps on Military Commissions. 24. Miscellaneous Receipts: (238) Civil. Military. Public Works. Marine.
(*e*). Other Remittance Transactions (Payments).	25. Southern Mahratta Railway Company, P. W. D. 26. Miscellaneous Payments: (238) Civil. Military. Public Works. Marine.

Provincial, etc. Stores.

Provincial, etc., Pay and Pensions.

(237) The transactions under this head will shortly cease, as future incumbents of the office named will not be allowed the privilege of remittance through the Government account.

(238). (1) Stamps on Military Commissions.
(2) Stamp duty and fees on Letters Patent.
(3) Retrenchments recovered in England.
(4) Recoveries from the British Museum and Bodleian Libraries for Books supplied from India.
(5) Payments to Royal Agricultural College, Cirencester, on account of stipends, etc., of native students.
(6) Remittance Transactions in respect of Exhibitions.
(7) Cost of Privy Council Appeals.
(8) Payments to, and recoveries from, private persons by the India Office.
(9) Compensation awarded by Bonus Committees.

* These heads should be opened *per contra* for the exhibition of writes-back, refunds, or recoveries in respect of these items.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
U—Secretary of State's Bills.	
SECRETARY OF STATE'S BILLS DRAWN.	27. Bills drawn on India by the Secretary of State. (239) — *Council Bills.* London Bills Payable. Principal. (239) London Bills Payable. Exchange. (239) London Bills Payable. Telegraphic.
V—Cash Balance.	
CASH BALANCE. (240) In the Central Books, a head Sundry Accountants General, with an inner column for each of the nine provinces.	On the local accounts, a head for the Presidency Bank (Head Office) and for each Collector who renders a Treasury Account.

(239) Council Bills are charged on receipt of advice (1) to Bills drawn on India by the Secretary of State for value at ₹10 per £ by credit to "London Bills Payable Principal;" (2) to "Exchange on Remittance Accounts" in the case of bills drawn on Calcutta, and "Account current with India in the case of bills drawn on Madras or Bombay" for the difference between the value at ₹10 per £ and the amount actually drawn for, by credit to "London Bills Payable Exchange." The bills when paid are debited at 2*s.* the rupee to "London Bills Payable Principal" and to "London Bills Payable Exchange" for the excess exchange: the balances of these two heads represent the bills outstanding and the exchange thereon. In the yellow book, a net entry against "Secretary of State's Bills paid in India" is taken, instead of the gross entries under "London Bills Payable Principal," and the debit against "Bills drawn on India by the Secretary of State."

(240) The figures of the Treasury accounts are brought upon the Provincial Books, and the figures of the Provincial accounts are brought upon the Central books by debit and credit to this head; the debit balance of which, accordingly, represents the available cash balances—See F. D. 384 of 25th January 1879. The figures of departmental accounts are brought in, in the form "Sundries Dr. to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr. or Cr. Sundries according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes.

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Name.

Form 88.

(See Chapter 35, Article 737.)

(To be printed on royal paper.)

Gazetted Officers' Audit Register.

ORDERS OF GOVERNMENT RESPECTING ALLOWANCES, ETC.					Monthly Emoluments and Deductions.	DATES FROM WHICH DUE.									
ORDERS.		GAZETTE.	Reference to Pay Column.	SUBSTANCE.		1	2	3	4	5	6	7	8	9	10
No.	Date.	Page.													
					Pay										
					Actiny Allowance . . .										
					Local Allowance . . .										
					Fixed Travelling Allowance .										
					Exchange Compensation Allowance . . .										
					TOTAL .										
					Deduct for Civil Service Annuity										
					Net amount chargeable . .										
					DEDUCTIONS—										
					Civil Funds—										
					Civil Fund, Ordy. . .										
					Do. Addl. (wife) .										
					Do. do. (children)										
					Indian C. S. F. P. Fund .										
					Military Funds—										
					Medl. Retg. Fund . .										
					Mily. Fund . . .										
					Indian F. P. Fund . .										
					Mily. O. Fund . . .										
					Other Funds—										
					Unc. S. F. P. Fund . .										
					Genl. F. P. Fund . .										
					Hindoo F. A. Fund . .										
					Bengal Christian Family Pension Fund.										
					Income Tax										
					TOTAL DEDUCTIONS .										
					Net payable .										
					Advice No. .										

The last five money columns should be printed below the first five on the left-hand page of the register, and the headings in the column "Monthly emoluments and deductions" repeated against them.

In the same line as "Name" the following additions may be made. "Date of Birth" in the case of Uncovenanted Officers and "Date of Covenant" and "Date of Arrival" in case of Covenanted Officers.

in

Service. **Form 88—*continued.*** **Audit No.**

DATE OF PAYMENT OF BILLS.			
Month.	1892-93.	1893-94.	1894-95.
April			
May			
June			
July			
August			
September			
October			
November			
December			
January			
February			
March			

PARTICULARS OF LEAVE AND TRANSFER.

Order of Government		Leave.			Transfer.				Charge.					
Date of Order.	Gazette Page.	(a) Article of Civil Service Regulations and Nature of Leave.	Period granted.	Period of Absence.	From	To	Joining time admissible.	Time taken in joining.	When resigned. Date.	When resigned. A.M. or P.M.	When taken. Date.	When taken. A.M. or P.M.	No. and Date of Reference.	Remarks.

PARTICULARS OF OBJECTION.

Month for which claimed.	No. of Voucher.	Date of Payment.	Amount objected to.	No. and Date of Reference.	Admitted or recovered.	Date of Admission or Recovery.	Remarks.

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF PAYMENTS FOR BROKEN PERIODS AT DIFFERENT RATES.

(a) See Account Code, Article 749.

Form 89.

(See Chapter 35, Article 737, Note 2.)

(To be printed on Foolscap lengthways.)

Register of Payments made at_____ to Officers of other Provinces during the official year 189 -9 .

Date of Payment.	No. of Voucher.	No. and Date of Last-Pay Certificate received.		Name, Service, and Appointment of Officer paid.			The period for which he is paid.	Monthly Rate.			Gross amount charged.			Deductions (in detail).				Net Payment.			Assistant Accountant General.
		No.	Date.	Name.	Service.	Apponment.		₹	a.	p.	₹	a.	p.	Nature of deduction.	₹	a.	p.	₹	a.	p.	

Form 90.

(See Chapter 35, Article 774.)

(To be printed on open foolscap.)

Register of Last-pay Certificates.

No.	Date.	In favour of	Government under which employed.	Substantive Appointment.	Acting Appointment, if any.	Date of beginning and ending of any leave already taken, the nature of such leave and the rule under which it was taken.						Article and Clause of the Civil Service Regulations under which the leave is granted.
						Nature of Leave.	Period of Leave.				Rule under which taken.	
							From	To	Y.	M.	D.	

Period of Leave.			Date of commencement of leave.	Monthly rate of absentee allowance.	Place of Payment.	Date from which first payment is to be made.	Amount, if any, paid in advance.			Source from which absentee allowance is payable.	Period for, and terms on, which leave may be extended, or commuted otherwise than to extraordinary leave.	Initials of Accountant General or Comptroller.	How finally disposed of.	Remarks.
Y.	M.	D.					R	a.	p.					

Form No. 91.

(See Chapter 35, Article 780.)

(Half sheet Foolscap size.)

Roll of Family Allotment (or Remittance).

Name, and Rank or Designation, of Remitter.	Pay of the Remitter.						Amount to be remitted.						Name and address of the Remittee (to be given in full).	Degree of relationship between remittee and remitter.	To be filled in in case of Family Allotments.	
	Monthly rate.			Annual rate.			In Sterling.			In Indian Money.					First payment to be made in the month of	First recovery will be effected in India from the remitter's pay and allowances for
	R	a.	p	R	a.	p.	£	s.	d.	R	a.	p.				

N.B.—I hereby certify that the above allotment (or remittance) is *bonâ fide* for the support of my family and not for any other purpose.

Signature of the Remitter.

The } *Signature of the Disbursing Officer by whom the deduction is made.*

(*Reverse of Form 91.*)

NOTES.

1. In some cases a Government officer engaged in England for service in India is allowed to allot, for payment by the India Office to his family in England, a certain specified sterling amount. Such allotments are called family allotments, and are allowed only when expressly provided for in a written contract of service. The equivalent of the sterling payments in England, at the official rate of exchange for the year (unless otherwise provided in the contract or ordered by Government), are recovered by regular monthly deductions from his pay in India.

2. In all such cases at least two months' notice must be given of the desire to cease remitting. If this notice is not given the account officer should continue to recover the amount until such time as the India Office may be assumed to have received notice of the discontinuance of the remittance.

3. Whenever through death, or any other cause, the recovery in India on account of the family allotment paid in England is discontinued, the earliest advice of the discontinuance must be sent to the account officer* concerned for communication to the India Office through the prescribed channel. In the case of the remitter proceeding to England either on furlough or on expiration of agreement, the last recovery effected in India should be noted on his last-pay certificate.

*In the case of employés of the—	Through the
Civil Department	Accountant General.
Military Department	Controller of Military Accounts, Account Branch, of the Presidency in which the individual is serving.
Marine Department	Examiner of Marine Accounts, Bombay.
P. W. Department	Examiner who audits the remitter's pay.

Form 92.

(See Chapter 35, Article 784.)

History of Services of

Bruce, Robert, B.A., C.I.E. . . { *Joined the Service, 5th April 1863.*
Arrived, 4th September 1863.

Station.	Substantive Appointment.	Date.	Officiating Appointment.	Date.
Unattached . . .	Indian Civil Servant	4th September 1863 . .	.....	.....
Burdwan . . .	Assistant Magistrate and Collector . .	12th September 1863 . .	.....	.....
Ditto . . .	Ditto ditto . . .	.....	Sub. *pro tem.* Joint Magistrate and Deputy Collector, 2nd grade	2nd April 1864.
Patna . . .	Joint Magistrate and Deputy Collector, 2nd grade	3rd September 1864 . .	.....	.....
Ditto . . .	Ditto ditto, 1st grade .	2nd August 1866 . . .	.....	.....
Purneah . . .	Ditto ditto . . .	.....	Magistrate and Collector	3rd September 1867.

Subsidiary leave for 13 days from 2nd May 1868.

Special leave for 6 months from 15th May 1868.

On leave . . .	Magistrate and Collector, 3rd grade, Monghyr	4th August 1868 . . .	.....	.....

Exceeded subsidiary leave by 2 days, viz., 27th and 28th November 1868.

Monghyr . . .	Magistrate and Collector, 3rd grade, Monghyr	29th November 1868 . .	.....	.....

Exceeded joining time by 3 days, viz., 2nd to 4th April 1872.

Calcutta . . .	Magistrate and Collector, 3rd grade, Monghyr	.....	Secretary, Board of Revenue	5th April 1872.
Ditto . . .	Ditto ditto . . .	.....	Secretary, Government of Bengal, Revenue and Statistical Department . . .	5th July 1873.

On special duty in the Bengal Secretariat from 2nd November 1874 to 3rd August 1875.

Ditto . . .	Secretary, Government of Bengal, Revenue and Statistical Department	2nd August 1878 . . .	.....	.....

Subsidiary leave for 14 days from 1st April 1879.

Furlough for 2 years from 15th April 1879, of which one year to count as service for pension—vide *Financial Department, No. 3643, dated 2nd April 1880.*

Subsidiary leave for 4 days from 15th April 1881.

Calcutta . . .	Secretary, Government of Bengal, Financial Department	19th April 1881 . . .	.....	.....

Held charge of the office of Chief Secretary, Government of Bengal, in addition to his own duties from 3rd to 17th June 1882.

Exceeded privilege leave by 2 days, viz., 2nd and 3rd December 1882.

Form 92—*continued.*

(See Chapter 35, Article 784.)

HISTORY OF SERVICES OF

Bruce, Robert, B.A., C.I.E. . . { *Joined the Service, 5th April 1863.* / *Arrived, 4th September 1863.*

Station.	Substantive Appointment.	Date.	Officiating Appointment.	Date.
Calcutta	Secretary, Government of Bengal, Financial Department	.....	Secretary, Government of India, Home Department	4th April 1883.
Ditto	Secretary, Government of India, Home Department	4th August 1884 . . .	.....	.....

Subsidiary leave for 10 days from 2nd February 1888.

Furlough for 2 years from 12th February 1888, and extension for one year on medical certificate granted by the Secretary of State from 12th February 1890.

Extraordinary leave for 2 months from 13th February 1891.

Out of employ in India for 14 days from 12th April 1891.

Calcutta . . .	Secretary, Government of India, Home Department	26th April 1891 . . .	.....	.....
Burma	Ditto ditto . .	.....	Chief Commissioner	3rd August 1892.
Ditto	Chief Commissioner, Burma	4th December 1892 . . .	.....	.....

Privilege leave for 1 month from 3rd January 1893.

Subsidiary leave preparatory to retirement for 12 days from 4th September 1893.

Permitted to resign the Indian Civil Service from 16th September 1893.

Literary Works.—A treatise on famine in India.
History of Burma.

Form 93.

(See Chapter 35, Article 790.)

Scale Register of Magistrate-Collectors, 1st Grade. Number of Appointments (10).

Present on duty in		April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.		
Names of Incumbents.	Audit No.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.	Whole month.	Part of month. Date from and to	Part of month. Serial numbers connecting periods forming the same chain.
Permanent.																																				
1—A .	...	1																																		
2—B .	...	1																																		
3—C .	...	1																																		
4—D .	...	...	1-8	1																																
			16-20	1																																
5—E .	...	1																																		
6—F .	...	1																																		
7—G .	...	1																																		
8—H .	...	...	6-10	2																																
			25-30	2																																
9—J .	...	1																																		
10—K .	...	1																																		
Acting:																																				
P .	...	...	1-5	2																																
			11-24	2																																
Q .	...	...	9-15	1																																
			21-30	1																																
Total .	...	8	...	2																																
		10																																		

Note.—The numbers in column 3 for each month connect together the periods in column 2, which form parts of the same chain. The highest number in it shows the number of appointments accounted for by the broken periods.

Form 94.

(See Chapter 35, Article 794.)

Statement showing the changes that have taken place in_____189
amongst officers belonging to the_____under the audit of the_____

Name of appointment.	Substantive holder of the appointment.	Cause of Vacancy.	Date of Vacancy.	Holder of acting appointment.	Date of acting appointment.	Remarks.

Form 95.

(See Chapter 35, Article 796.)
(Full breadth)

Statement showing the Sanctioned Scale of Gazetted Appointments under the Government of *on* *31st March 189* .

Orders of Government.		Appointment.		Pay of each Officer per mensem.	Remarks.
No.	Date.	No.	Designation.		
				R a. p.	
H. D. 1763 .	23rd Dec. 1866 .	1	Lieutenant-Governor	8,333 5 4	
		2	Opium Agents	2,000 0 0 2,500 0 0	R2,500, rising to R3,000, by annual increments.
F. D. 174 .	12th Feb. 1868 .	2	Members of Revenue Board . . .	4,166 10 8	To be reduced to R4,000 on occurrence of a vacancy.
„ 1346 .	27th Sept. 1860 .	23	Magistrates and Collectors, 1st grade . .	1,916 10 8	One vacant.
		14	„ „ 2nd „ . .	1,500 0 0	
		49	Assistant Magistrates passed by second standard.	500 0 0	These numbers fluctuate, but the existing strength is as shown.
		20	Assistant Magistrates passed by first standard	450 0 0	
		17	„ „ unpassed . . .	400 0 0	
„ 2712	26th Nov. 1867 .	11	Assistant Commissioners, 1st grade . .	800 0 0	Actually entertained— 1st grade 7
		11	„ „ 2nd „ . .	700 0 0	2nd „ 1
		6	„ „ 3rd „ . .	500 0 0	3rd „ 7
		2	Cathedral Chaplains	640 0 0	Pay R500, house-rent R90, jail allowance R50.

Note.—The entries here are given as specimens, but are not in the prescribed order.

Form 96.

(See Chapter 35, Article 797.)
(Condensed, to be printed on open demy.)

List of Her Majesty's Servants belonging to the Bengal Civil Establishment, specifying their Numbers, Names, Original and Present Ranks, Commencement and Term of Residence in Bengal, Non-Residence, Offices, Dates of Appointments, Monthly and Annual Salaries, etc., actually drawn, completed up to 31st March 189 .

[*N.B.*—Residence at Haileybury College, to be reckoned as actual residence in India, is distinguished in red ink in column of "Actual residence."]

No.	Name.	Date of			Subsequent Non-residence			Actual Residence up to 31st March 189 .	Appointments held on 31st March 189 .	Specification of Allowances.	Monthly Amount in Rupees.	Total Monthly Income in Rupees.	Total Annual Income in Rupees.
		Original Rank.	Present Rank.	Commencement of Residence.	On Furlough.	On Special Leave.	On Extraordinary Leave.						

The date of original rank is that of arrival in India of the first civil servant of the same season.
The column "On furlough" should include all sick leave taken. The column "On special leave" should show all long leave not included in the other two columns.

Form 97.

(See Chapter 35, Article 769.)

(To be printed on foolscap.)

Note of Services of Chaplains in the Punjab in the year 1891-92.

Name.	Gazette.	Order.	Date of resigning charge.	Date of taking charge.	Period of absence on leave.	
					Mos.	Days.
Revd. A.B.C.	*Pun. Gaz.*					
	3rd Apl.	Transferred from N.-W. P.	...	...	...	...
	Ditto	To be Chaplain of Mooltan	...	20th Apl.	...	...
	5th May	Two months' privilege leave	10th May	9th July	2	...
	10th Oct.	Four months' sick leave	1st Oct.	20th Dec.	2	20
	15th Dec.	Transferred to Bengal	5th Jan.	...	...	...
Revd. C. D. E.						

1. The services of Chaplains of the Church of Scotland are to be returned in similar form.
2. The name of a Chaplain who has left India on furlough should be entered in the return for two years, with quotation only of the order granting furlough, in order to secure continuity of record.

Form 98.

(See Chapter 35, Article 800.)

List of Family Allotments made by Officers serving in the *Department during the year ended 30th June 18 , and recovered in India.*

Name of Officer	Designation or Office.	Pay of Officer.	Monthly Amount of Family Allotment.		Latest month for which Recovery was made.	Remarks. Date, Nature, and Reference to report, of any Alteration, Commencement, Discontinuance, Change of Amount, etc.
			£ s. d.	R a. p.		

Form 99.

(See Chapter 35, Articles 803 & 811.)

[To be printed on open sheets of foolscap.]

List of Officers / Non-Gazetted officers *employed under the* _____ *who will attain the age of 55 years, or whose extensions of service after attainment of that age will expire during the next official year.*

Name of Office.	Name of Incumbent.	Designation.	Date of birth.	Date of attaining 55 years.	Extension.			Remarks.
					No. and Date of Order.	Period of extension.	Date of expiry of extension.	

Form 100.

See Chapter 36, Article 812.)

[To be printed on open royal.]

Fixed establishment of the Collector of *for the four years commencing April 1, 1888.*

Orders of Government.	Name of Section.	Sanctioned pay of Section.			Amount paid for each month, with quotation of No. and month of Voucher.								Remarks.
		Minimum.	Maximum.	Actual on 1st April.			February.			March.			
					Columns for five months, each 1¼ inch wide.	Columns for seven months, each 1¼ inch wide, including those for February and March.							
	1888-89. Mundiahoo Tehsil.	248	288	248	.....	.....	...	...	...	(7-4) *F. 2-12-0 *W. 28-8-9	190	4	0	* In red ink. Ditto.
							Refunded on bill for March.						
							(1-6) 15	0	0				
	1889-90. Mundiahoo Tehsil.	281	301	301									

This form shows only the upper quarter of the pages.

Form 101.

(See Chapter 37, Article 826.)

[To be printed on foolscap long way.]

Travelling Allowance Register of the Collector of and his Establishment. Budget Grant ₹

Date of Payment.	No. of Voucher.	Name of Officer.	Datees of Journey	Object of Journey.	Amount of Bill		Admission.		Remarks.
					For Officers.	For Establishment	Date.	Initials.	

Separate registers must not be opened for the several Gazetted Officers of the district establishment; the travelling bills of the Collectors, the Joint-Magistrates, the Assistants and Deputies and their establishments, will be passed in a single page.

For Gazetted Officers an Accountant General is, however, at liberty to make the register a personal one for the whole Province, similar to the one for officers' salaries, opening a separate page for each Gazetted Officer who may draw travelling allowance.

Form 102.

(See Chapter 38, Article 828.)

(To be printed on Foolscap.)

Audit Register of Contract Contingent Expenditure during 189 -9

DISTRICT

OFFICER

Allotment for the year . ₹

Add as per . ,,

Deduct . . . ,,

NET GRANT AT THE END OF THE YEAR ₹

Month.	Voucher No.	Local Consecutive No.	Amount.	Progressive total after each bill.	Remarks.

FORM 103.

Form

(See Chapter 38,

(To be printed

Contingent Audit Register of

Budget grant

Additional grants with

APRIL.		MAY.		JUNE.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
						Total paid each month. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

OCTOBER.		NOVEMBER.		DECEMBER.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
						Total paid each month. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

103.

Article 830.)
on open foolscap.)

_____*for 1892-93.*

R

reference to orders.

JULY.		AUGUST.		SEPTEMBER.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
						Total paid each month. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

JANUARY.		FEBRUARY.		MARCH.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
						Total paid each month. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

Form 104.

(See Chapter 38, Article 833.)

(To be printed on open foolscap.)

Register of Special Charges for the year 189

COLLECTOR OF_____EXCISE EXPENDITURE.

Orders sanctioning Expenditure.					Note of Audit.			Remarks.
Issuing Authority.	No.	Date.	Substance of Order.	Amount of sanction.	No. of Voucher.	Month.	Amount.	Reference to Objection, etc.

Form 105.

[See Chapter 39, Article 845 (a).]

(Condensed by compression of columns marked* ; to be printed on open foolscap, 10 lines to page.)

Register of Permanent Pay Orders issued for Pensions chargeable to "29—Superannuation Allowances, &c."

Number of P. P. O.	Particulars of Government Orders.	Date of P. P. O. and initials of G. O.	Name and Caste.	Date of Birth, Christian Era.	Designation of Last Employment and Office and amount of Last Pay.	Date on which Employment ceased.	Period counted as service.
1	2	3	4	5	6	7	8
	i.e., No. and date, name of Government issuing, and register No. on record file.						

Average Emoluments.	Class of Pension.	Monthly Amount.	Height, Feet and Inches.	Residence, showing Village and Pergunnah.	Personal Marks.	Where payable.	Remarks.
9	10	11	12	13	14	15	16
							i.e., date of issue of duplicate, with initials of officer signing or cancellation of order (date and cause).

N.B.—In the Register for Political Pensions and that for Assignments and Compensations, in columns 6 to 9, substitute 6, Cause of grant; 7, Term for which payable; 8, Note egarding succession; 9, Date of commencement of pension.

Form 106.

(See Chapter 39, Article 847.)

(To be printed on Foolscap.)

List of Superannuation and Retired Allowances granted to Officers of the Department.

No. of Permanent Pay Order.	Name of Pensioner.	Annual Amount of Pension.	Date of Removal.	Annual Amount of each Pension removed.

Form 107.

(See Chapter 39, Article 849.)
(To be printed on open foolscap.)

Audit Register of Pensions payable at Treasury.

No. of P. P. O.	Name and Year of Birth of Pensioner.	Monthly Amount.	Class of Pension.	Remarks—(*All spare space on the page should be added to this column.*)	Year.	Date of Payment of Pension for the month of					
						April.	May.	Columns for intermediate months.	January.	February.	March.
					1880-81.						
					1881-82.						
					1882-83.						

Form 108.

(See Chapter 39, Article 853.)
(Full-size; to be prepared on ordinary foolscap.)

Gratuity Register.

Serial No.	Government Orders.	Name of Payee.	Place of Payment.	Amount.	Payment.		Remarks.
					Date.	Voucher No.	

The first five columns should be filled up on receipt of the order from Government. In the Remarks column the fact of re-payment of a gratuity should be noted when re-payment is complete. If a Local Government require the account department to prepare in part the quarterly return of gratuities required for the Government of India, it may be desirable to record all necessary particulars in this register; a form may in that case be adapted from Form 105; the smaller size of the present form, however, renders it undoubtedly more convenient in use, and this may be set against the inconvenience of preparing the returns from the present form and filling in necessary information by reference to the original orders.

Form 109.

(See Chapter 39, Article 857).

A.

(*For pension Indian Civil Servants.*)

No.

Certified that Mr._____, late of the Indian Civil Service,_____has drawn his annuity at_____, at R_____equivalent to £_____a quarter, for the quarter ending_____and to no later date, and that no further payment on account of his annuity will be made in India. His annuity is chargeable to_____

OFFICE OF THE ACCOUNTANT GENERAL,
_____
*The*_____*189* .

Accountant General.

B.

(*For pensioners not having been Members of the Indian Civil Service.*)

No.

Certified that Mr._____, a Government pensioner formerly_____under the Government of_____, has drawn his pension at _____, at R_____a month up to the _____and to no later date, and that no further payment on account of his pension will be made in India. His pension is chargeable to_____

OFFICE OF THE ACCOUNTANT GENERAL,
_____
*The*_____*189* .

Accountant General.

Form 110.

(See Chapter 40, Article 865.)

Vouchers for Charges on account of Interest on the per cent. Loan of for the Month of in the Province of

No. of Voucher	Amount.	No. of Voucher.	Amount.	No. of Voucher	Amount.						

Station

Date

Accountant General.

Form 111.

(See Chapter 40, Article 867.)

List of Charges on account of Interest on Debt brought to Account by the Accountant General in the Month of 18 .

Name of Loan.	Payments at Presidency Bank.			Payments at Mofussil Treasuries as by Vouchers enclosed.			Total Charges in Accounts.		
	R	a.	p.	R	a.	p.	R	a.	p.
TOTAL									

FORM 112.

Form
(See Chapter 41
(To be printed on

Proof Sheet of Postings of

Balance brought forward from last year's Proof Sheet.	Receipts as per Receipt Registers.													District.
	April 189 .	May.	June.	July.	August.	September.	October.	November.	December.	January 189 .	February.	March.	Total.	
														Agra.
														Allahabad.

112.

Article 874.)

Double foolscap)

Deposits.

District.	Year of Deposit	Repayments taken from Receipt Registers or Account Particulars. April 189 .	May.	June.	July.	August.	September.	October.	November.	December.	January 189 .	February.	March.	Transfer entries.	Total Repayments.	Credited to Government.	Grand Total.	Balance on 31st March 189 .
Agra	1889-90 .																	
	1890-91 .																	
	1891-92 .																	
	1892-93 .																	
	Total .																	
Allahabad.	1889-90 .																	
	1890-91 .																	
	1891-92 .																	
	1892-93 .																	
	Total .																	

Form 113.

Chapter 41, Article 876.)
(To be printed on foolscap.)

Number Book of orders for Refund of Lapsed Deposits.

Date.	Serial No.	Amount.			Date of payment.	Remarks.
		R	*a.*	*p.*		

Form 114.

(See Chapter 42, Article 890.)

(To be printed on open foolscap.)

Old Bills List—Issues of quarter of 189 -9 .

Date of Draft	Number.	Treasury of Issue.	To whom payable.	Treasury drawn upon.	Balance at close of quarter succeeding quarter of issue.	Amount paid in rest of 189 -9 .	Balance at close of 189 -9 .	Amount paid in 189 -9	Balance at close of 189 -9 .	Amount paid in 189 -9	Balance at close of 189 -9 .

Form 115.

(See Chapter 42, Article 892.)
(To be printed on Half Sheet, Imperial.)

LOCAL BILLS.

Agreement Sheet of *for the month of* 189 -9 ,

Treasuries by which drawn.	Year of issue.	Paid on account of issues in																						Total to be posted in Broadsheet.			Remarks.
		April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.					
		R	a.	p.	R	a.	p.	R	a	v.	R	a	b	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p	R	a.	p	R	a	p	R	a.	p.	R	a.	p.	R	a.	p.	
Ajmere	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
Indore	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
Quetta	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
Total																																						

Form 116.

(See Chapter 42, Article 884)

(To be printed on Open Sheets, Imperial.)

(*Left page.*)

Broadsheet of Local Bills for the year 189 -9 .

Districts.	Year of Issue.	Balance on 1st April 189 .	Issues.												Total issues.	Grand Total.	Remarks.
			April.	May.	June.	July.	August.	September	October.	November.	December.	January.	February.	March.			
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	
Ajmere	189 -9																
	189 -9																
	189 -9																
	189 -9																
Indore	189 -9																
	189 -9																
	189 -9																
	189 -9																
Quetta	189 -9																
	189 -9																
	189 -9																
	189 -9																
	Total .																

Form 116—*contd.*

(See Chapter 42, Article 894).

(To be printed on open-sheets Imperial.)

(*Right page*)

Broadsheet of Local Bills for the year 189 -9 .

Districts.	Year of issue.	Payments.																												Total payments.		Balance on 31st March 189 .		Remarks.
		April.			May.			June.			July.			August.			September.			October.			November.			December.			January.			February.			March.							
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a	p.	R	a.	p	R	a.	p.	R	a.	R	a.	R	a.	
Ajmere	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
Indore	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
Quetta	189 -9																																						
	189 -9																																						
	189 -9																																						
	189 -9																																						
	Total .																																						

Form 117.

(See Chapter 42, Article 897.)

(To be printed on foolscap)

List of Supply Bills and Transfer Receipts drawn on Treasury during 189 -9 , remaining unpaid on the 31st March 189 .

Treasury by which drawn.	Date.	Number		Amount.	Remarks	For use in Accountant General's Office.			
		Supply Bills.	Transfer Receipts.			Amount credited to Government	No. and date of sanction of refund.	Initials.	Date of payment.

Form 118.

(See Chapter 42, Article 900.)

List of * *drawn upon Treasuries in* † *by Treasuries in* † *during the month of* 189 .

(*Left page.*) (*Right page.*)

Date.	Number.	Drawing Treasury.	Treasury drawn upon.	Amount of each Bill.	Total amount drawn by each drawing Treasury.	*The columns on the right-hand page will be the same as those on the right of form 61.*

* Here insert *supply bills* or *remittance transfer receipts.*

† Here insert name of province.

Form 119.

(See Chapter 43, Article 909.)

(Condensed form representing a demy page.)

Remittance Check Register for the month of July 1891.

CASH REMITTANCES BETWEEN TREASURIES.

Date of Remittance.	Remitting Treasury.	Amount debited. Previous months.	Amount debited. Current month.	Initials of Auditor.	Unadjusted credits, carried forward.	Receiving Treasury.	Date of Credit.	Amount credited. Previous months.	Amount credited. Current month.	Initials of Auditor.	Unadjusted debits, carried forward.
	Brought forward from last month.										
A . .	...	2,00,000							2,00,000		
B . .	...	50,000							50,000		
C . .	...	1,50,000							1,50,000		
		4,00,000									
						Brought forward from last month.					
July .	...	...	20,000				June .	20,000			
			10,00,000						10,00,000		
			5,00 000						5,00,000		
			2,(0.000						...		2,00,000
			6,00,000						6,00,000		
			4,00,000						4,00,000		
			...		10,000				10,000		
			2,00 000						2,00,000		
			3,00,000						3,00,000		
			3,00,000						...		3,00,000
			5,00,000						5,00,000		
			7,50,000						7,50,000		
			2,50,000						2,50,000		
			50,20,000		10,000				49,10,000		5,00,000
		Agreed with Detail Books.							Agreed with Detail Books.		
		54,30,000							54,30,000		

Form 120.

(See Chapter 44, Article 924.)

(Full size, to be printed on foolscap.)

Register of Permanent Advances in the _____ District.

Sanctioning order.	Office for which sanctioned.	Date of drawing.	Amount			
			1893-94.	1894-95.	1895-96.	1896-97.
		Total on 1-4-93				
		Total on 31-3-94				

Form 121.

(See Chapter 45, Article 933.)

Register of Officers lent or transferred to Foreign Service.

No. Name

1. To whom lent	
2. Official designation*	
3. Monthly rate of (*a*) Gross salary under old rules, article 810	
(*b*) Assumed pay under article 808	
(*c*) Actual salary under article 823	
4. No. and date of order	
5. Rate of monthly contribution for (*a*) Leave and pensionary allowances under article 810	
(*b*) Leave and pensionary allowances under article 809 (*a*) (i)	
(*c*) Leave and pensionary allowances under article 823	
(*d*) Pension only under article 809 (*a*) (ii) and old rules	
6. When lent	
7. Where to be recovered	

Notes.—Penal Interest.

Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.

Other Notes.

* That is, of the post held before his transfer. In the case of a ministerial officer, the fact of his transfer should distinctly noted in the Annual Book of Establishment.

Form
(See Chapter

Broad-sheet of Contributions towards Pension

Number in Register Form 89.	Name of Officer.	Contribution due.																					
		Balance due from last year.			Monthly rate.			Total due for this year.			189 . April.			May.			June.			July.			
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
	Brought forward . R																						
	Carried forward . R																						

122.

45, Article 933.)

and Leave Allowances for the year 189 -9 .

TREASURY.

CONTRIBUTION RECOVERED.																														Balance due at the end of this year.		
August.			September.			October.			November.			December.			189 . January.			February			March.			March Final.			Total.					
R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.

Form 123.

(See Chapter 45, Article 940.)

Register of Special Recoveries.

*No.*_____

1. From whom recoverable . . .	
2. On what account	
3. At what Treasury	
4. Annual or total amount . . .	
5. Amount of instalment	
6. Date of instalment	
7. Number, date and substance of Government Order.	

*No.*_____

1. From whom recoverable . . .	
2. On what account	
3. At what Treasury	
4. Annual or total amount . . .	
5. Amount of instalment	
6. Date of instalment	
7. Number, date and substance of Government Order.	

Form 124.

(See Chapter 46, Article 949.)

(To be printed on open foolscap.)

Statement showing realisations from subscribers under the Indian Civil Service Family Pension Regulations, during the month of_____189 .

Names of subscribers.	Bachelors' subscriptions.	Wife.		Sons.		Daughters.		Total.	Remarks.
		Subscriptions.	Donations.	Subscriptions.	Donations.	Subscriptions.	Donations.		
Total ₹ .									

Certified that the sum of ₹ (in words) has been duly credited in the Accounts of this Office.

Station_____

*Date*_____

Accountant General or Comptroller.

Form 125.

(See Chapter 46, Articles 955 and 957.)

(To be printed on foolscap lengthways.)

Statement of Deductions on account of the following Military Service Funds realised during the month of ———— *189* , *through the under-mentioned Treasuries.*

Page.*	Regiment, Battery or Office through whom paid.†	Subscriber's			Period of Salary Bill.	Receipts.									Remarks.
		Name.	Bank.	Official Designation.		Military Fund.			Orphan Fund.			Indian Military Service Family Pensions.			
						R	a.	p.	R	a.	p.	R	a.	p.	
				Total .											

* For use in the Pay Office.

† Accountants General will use this column for entering the names of the Treasuries.

Certified that the sum of Rupees ———— (in words) ————

has been credited in the accounts of this office for ———— 189 .

Accountant General
(or Comptroller.)

Form 126.

(See Chapter 46, Article 956.)

Statement of Loans granted under the Rules of the late Military Funds, to Military Officers in Civil employ during the month of_____189 .

Actual date of payment.	Name, Rank and Corps of Officer.	By what Pay Examiner sanctioned.	No. and date of Warrant for payment.		Amount.	Remarks.
			No.	Date.		

Forwarded to the Examiner of Pay Accounts for information.

Dated .

The 189 .

Accountant General.

Form 127.

(See Chapter 46, Article 956.)

Statement of Recoveries on account of Loans under the Rules of the late Military Funds to Military Officers in Civil employ effected during the month of 189 .

Particulars on original loan.		Name, Rank and Corps of Officer.	Amount recovered.	Remarks.
Month and year.	Amount.			

Forwarded to the Examiner of Pay Accounts for information.

Dated
The 189 .

Accountant-General.

Form 128.

(See Chapter 47, Article 967.)
. (Condensed.)

Objection Statement showing the Result of the Audit and Examination of the List of Payments (and of the Cash Account) of the Treasury for 189 .

[*N.B.*—This statement must be returned within a week of its receipt, or the cause of any delay in doing so explained by docket.]

Date of Receipt or Payments.	No. of Voucher.	Nature of Receipt or Payment.	AMOUNTS PLACED UNDER					Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury.
			Advances Recoverable.	Suspense.		Awaiting Clearance.	Service Payments for Recovery.			
				Receipt.	Charge.					

Form 129.

(See Chapter 47, Article 972.)

(Full size.)

Retrenchment Slip.

ACCOUNTANT GENERAL'S OFFICE,

Dated 189 .

To

THE { COLLECTOR / DEPUTY COMMR. } OF

Please recover, from the next bill presented by the Officer named, the amount noted below :—

COUNTERFOIL.

Officer retrenched

No. and date of Voucher

Amount ₹ a. p.

Reason.

Disallowed by countersigning Officer.

Pay and acting allowance overdrawn.

Travelling allowance overdrawn.

For explanation, see reverse.

No.

Copy forwarded for information to

He should immediately forward any representation he may have to make, in order that, if it is accepted, the retrenchment order may be withdrawn.

Assistant Accountant General.

Form 130.

(See Chapter 47, Article 974.)

(Condensed form representiug an open sheet of medium.)

Period of Account.	No. of Voucher / under Objection. / or / Date of Receipt.	Nature of Item.	AMOUNT KEPT					UNDER		Nature of Objection.	Subsequent Reminders, etc.	MODE OF ADJUSTMENT.			
			Advances Recoverable.	Suspense.		Items adjusted, but awaiting Final Clearance.		Service Payments for Recovery.				Month in which admitted, if finally passed.		If disallowed, the Account in which the item is credited or the Number of the Voucher from which it is recovered.	
				Receipts.	Payments.			Amount.	Head of Service charged			Month.	Amount of each Portion admitted.	Date of Credit or Number of Voucher.	Amount.
1	2	3	4	5	6	7	8		10	11	12	13	14	15	16
		The nature of the receipt or payment must be clearly stated in every case; the objection will be stated on the other page.								*To be clearly stated in every case.*					
		Total of month's objections							Total of columns 4 to 8.						
		Balance from past months													
		Total Rupees .								I certify that I have compared the entries of addition and deduction under Advances Recoverable and Suspense Account in this form with those in the classified abstract———, and that they agree after the correction described in note 1, Article 994.					
		Deduct amount adjusted during—as per separate Register . . .													
		Add or deduct net adjustments in March final .													
		Balance carried forward .													

Superintendent.

Form 131.

(See Chapter 47, Article 984.)

Condensed form representing a medium page.)

Adjustment Register.

Month of justment.	No. of Voucher, or Date of Recovery or of Re-credit.	Original.		Amount adjusted under					How adjusted.* a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in Objection Statement. i. Admitted, *vide* Collector's No. , dated	Initials of Superintendent.
		Period of Account.	No. of Voucher or Date of Receipt.	Advances Recoverable.	Suspense. Credits.	Suspense. Debits.	Items adjusted, but awaiting Final Clearance.	Cash Recoveries of Service Payments.		
This month is, of course, the account month, the month in whose accounts adjustment is made.	Aug. 3. 34 of Aug. 10 64 of Aug. 9									

* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter, other letters can be added at discretion, according to local circumstances.

Form 132.

(See Chapter 47, Article 995.)

Broadsheet of debits, credits, and balances under the head $\frac{\textit{Objection Book Advances}}{\textit{Objection Book Suspense Account}}$ *for the year 189 -9 .*

Name of District.	Opening balance.	April 189 .			Similar Columns and Sub-columns for the intermediate months, May to March .	March (final) 189 .		
		Debits.	Credits.	Balance.		Debits.	Credit.	Balance.
Total .								
Total as per Ledger.								

Form
(See Chapter
(Representing an open

Abstract of objections of

Month of Objection.	Objected to	Adjusted in April 1891.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in September.
Balance of 1887-88 .							
Balance .							
,, of 1888-89 .							
Balance .							
,, of 1889-90 .							
Balance .							
,, of 1890-91 .							
Balance .							
April 1891 . .							
Balance .							
May							
Balance .							
June							
Balance .							
July							
Balance .							
August . . .							
Balance .							
September . . .							
Balance .							
October . . .							
Balance .							
November . . .							
Balance .							
December . . .							
Balance .							
January 1892. . .							
Balance .							
February . . .							
Balance .							
March							
Balance .							
March Final . .							
Balance .							
TOTAL .							
Balance .							

N.B.—The balance at the end of every

133.

47, Article 997.)
sheet of demy.)

District for the year 1891-1892.

Adjusted in October.	Adjusted in November.	Adjusted in December.	Adjusted in January 1892.	Adjusted in February.	Adjusted in March.	Total Adjusted	Balance Outstanding.	Adjusted in March Final.	Balance March Final.

month should be shown in red ink figures.

Form 134.

(See Chapter 47, Article 1001.)

Annual Statement of Objections raised prior to 31st March 1892, and outstanding on 31st July 1892.

Period of Account.	Total Number of Vouchers.	Name of District.	Nature of Item.	AMOUNT HELD UNDER					Explanation of Delay in adjustment and of Action taken.
				Advances Recoverable.	Suspense.		Items adjusted, but awaiting clearance.	Service Payments for Recovery.	
					Receipts.	Payments.			
				₹ a. p.	₹ a. p.	₹ a. p.	₹ a. p.	₹ a. p.	
1888-89	2	Ahmedabad	Law charges—Revenue Department.	...	..	...	1,662 2 4	...	Cases still pending.
„	6	„	Jail contingent abstracts	...	.	...	617 11 7	...	Detailed bills called for.
			TOTAL	...	...	...	2,279 13 11	...	
„	8	Belgaum	Petty construction and repairs—Police.	...	...	...	749 9 6	...	Ditto ditto.
„	4	„	Amounts disallowed from Jail contingent bill.	...	...	...	...	10 4 0	Recovery promised.
			TOTAL	...	.	...	749 9 6	10 4 0	
1889-90	4	Ahmednagar	Charges debitable to Petty Supply Allowance.	...	...	...	...	15 0 0	Ditto ditto.
„	5	„	Revenue contingent abstracts.	...	...	...	426 4 0	...	Detailed Bills called for.
			TOTAL	...	...	...	426 4 0	15 0 0	
„	2	Broach	Advances to Revenue Officers for purchase of tents.	800 0 0	...	...	...	...	Recoverable by monthly instalments.

„	3	„	Acting allowances overdrawn by Collector's establishment	...	...	...	..	29 8 0	Ordered to be recovered.
„	4	„	Travelling allowance overdrawn by Collector's establishment	...	...	...	...	18 9 0	Ditto.
„	...	„	Police contingent abstracts	...	...	...	214 0 0	...	Detailed bills called for.
			TOTAL	800 0 0	...	...	314 0 0	48 1 0	
1890-91	3	Kurrachee	Acting allowances overdrawn by Mr. A. B., Supdt. of Police	...	...	...	...	175 0 0	Will be recovered on Mr. A. B.'s return from furlough.
„	4	„	Travelling allowance of Educational Inspector's establishment overdrawn	...	...	...	...	27 0 0	Recovery ordered.
„	2	„	Deficiency in remittance of treasure 5	64 0 0	...	...	...	...	Ordered to be recovered.
„	3	„	Amounts advanced at Bombay to Messrs. C. D., E. F., and G. H. to rejoin their appointments on return from leave	1,500 0 0	...	...	...	...	Recoverable by monthly instalments.
			TOTAL	1,564 0 0	...	...	...	202 0 0	
„	6	Poona	Medical contingent abstracts	...	...	...	269 8 6	...	
„	5	„	Petty Construction and Repairs—Revenue Department	...	...	...	636 12 0	...	Detailed bills called for.
„	3	„	Batta charges disallowed—Collector's establishment	...	...	...	...	19 12 0	Ordered to be recovered.
„	4	„	Famine relief charges	...	...	...	179 6 0	...	Detailed bills called for.
			TOTAL	...	...	...	1,085 10 6	19 12 0	
1891-92	...	...	Total outstandings of all districts relating to 1891-92	5,000 0 0	500 0 0	300 0 0	1,000 0 0	600 0 0	

Form 135.

(See Chapter 47, Article 1001.)

Broadsheet of Objections raised prior to 31st March 189 , and outstanding on 31st July 189 .

Name of District.	Outstandings of the year.										Total outstandings of all years.	
											R	a.
Total R .												

FORM 136.

Form

(See Chapter

*Objection Statement showing the result of the Audit and Examination for*_____:

No. and date of voucher or date of receipt.	Nature of Receipt or Payment.	Amount placed under: Advances Recoverable	Suspense: Receipt.	Suspense: Charge.	Awaiting clearance.	Service payments for recovery
1	2	3	4	5	6	7
		R a. p	R a. p	R a. p	R a. p	R a. p
No. of Items	Grand Total of month's objections					
	Memorandum of objectionable Items.					
	Balance from past month . .					
	Add—Total of month's objections					
	Total .					
	educt—Amount adjusted during —— as per separate Adjustment Register.					
	Balance outstanding . . .					

Certified that the items for want of detailed Bills have been taken from the

Auditor.

Note 1.—When the space in column 10 against any objection is found to be insufficient, the Treasury Officer may for some

Note 2.—The Treasury Officer is requested specially to note on this Form the actual dates

136.

47. Article 1002.)

of the____ List of Payments (and of the Cash Account) of the_____Treasury 189

Nature of error or Objection.	Orders of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury (see foot note 1 below).	Mode of Adjustment (For use in A. G.'s Office).		
			Date of credit or No of year from which recovered.	Month of adjustment.	Amount.
8	9	10	11	12	13
					R a. p.

Total of columns 3 to 7.	
R	a. p.

I certify that I have compared the entries of addition and deduction under "Advances Recoverable" and "Suspense" in this form with those in the classified abstract for_____and that they agree after the correction described in note 1, Article 994.

Superintendent.

Forwarded to the_____for early disposal and return within a week of its receipt or the cause of any delay explained by docket (see foot notes below). As there is, however, nothing really gained by the return of the statement either the same day or a day or two after receipt with such replies as "Extract sent to D. S. F., etc.," full advantage should be taken of the maximum number of days allowed to secure *final* replies from all the officers in the station in order to return the statement in as complete a form as possible, so that the objections may be settled without the necessity of a further reference. The plan of sending "extracts" should be adopted only in the case of officers in Camp or in distant tahsils, whose replies having to be given there will delay the return of the statement. Even in these as in all other cases, every effort should be made to get back the "extracts" in time to be attached to or to be forwarded soon after the despatch of the statement, and for this purpose reminders should be sent on the third day if necessary to secure them.

Contingent Register into this Form and that none have been omitted.

Examiner.

STATION_____.

*Date*_____.

Deputy Accountant General.
Comptroller.

Date of receipt at Treasury 189
Returned to *on date* 189
Station

Officer in charge of Treasury.

See Note 2 below.

furnish his explanation in separate memoranda in order to keep this Form clean and tidy, as it is to be preserved years.
of receipt in and despatch from his office to check delays in submission.

Form 137.

(See Chapter 49, Article 1025.)

Pre-audit Cheque.

No. _____

Pay to _____

R _____

No.

Entered.

R

Not payable at the Bank of

after o'clock on Saturday, or after 3 o'clock on other days.

Accountant General's Office.

_____ the _____ 189 .

To the Bank of

Pay to _____ or order

Rupees

and debit the same to the account of the Accountant General.

Assistant Accountant General.

Form 138.

(See Chapter 49, Article 1025.)

(To be printed on foolscap.)

Cheque Register of the Presidency Audit Department.

No. of Cheque.	To whom payable.	Voucher No.	Description of charge.	Amount.

Form 139.

(See Chapter 49, Article 1026.)

(To be printed on foolscap.)

Cash Payment Register of the Presidency Audit Department.

Voucher No.	To whom paid.	Description of charge.	Amount.

Form 140.

(See Chapter 50, Article 1035.)

(To be printed on foolscap taken lengthways.)

List of Payments by the Presidency Audit Department on 189 . No of Vouchers.

Payments made by Cheques.												Payments made in Cash.											

Form 141.

(See Chapter 50, Article 1037.)

(To be printed on the paper used for Classified Abstracts)

Classified Abstract of Presidency Payments.

Major, Minor, and Detailed Heads of Service.	Money Columns for Different Dates.							Monthly Total.		
	1st.		2nd.		3rd		Similar columns for other days.			
	No. of Vr.	Amount.	No. of Vr.	Amount.	No. of Vr.	Amount.		₹	a.	p.

Form 142.

(See Chapter 50, Article 1038.)

(To be printed on open royal.)

Register of Deductions from Bills paid by the Pre-audit Department during the month of 189 .

Date.	No. of Voucher.	Name of Subscriber or of Person retrenched.	Period of Subscription or Allowances.	Nature of Allowances.	Money columns.	Total Deductions from each Voucher.	Daily Total of Deductions.
					At least thirteen money columns are required for the funds named in Chapter 46. Columns should also be provided for deductions creditable to Advances Recoverable and for any other deductions. Income Tax deductions will be recorded in a separate schedule.		

Form 143.

(See Chapter 50, Article 1039.)
(To be printed on open royal.)

Daily Abstract of Major Head Totals of Presidency Payments for the month of 189 .

Major Heads.	Sixteen Money columns.				Total.		
		R	*a.*	*p.*	*R*	*a.*	*p.*
1.—Refunds and Drawbacks.	One column will be assigned to the transactions of each day: in the abstract for the second half of the month, the first column should be used for the figures shown in the total column of the first half of the month.						
2.—Assignments and Compensations.							
3.—Land Revenue.							
And so on.							
	Daily Total .						
	Total deductions of the day (Form 142 and Income Tax schedule) . . .						
	Net total of the day (Form 140) .						

Form 144.

(See Chapter 52, Article 1052.)

(RECEIPTS.) *Classified Abstract of Small Coin Depôts in* *for the Month of* 189

...	Name of Depôt.	Small coin Depôt Remittances.			(a) Mint Remittances.			Foreign Remittances.			Account between (b).												Total Receipts.		
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
	Total Receipts .																								
	Small Silver Balance decreased .																								
	Copper Balance decreased .																								
	GRAND TOTAL .																								

(a) For Bombay and India accounts only.
(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another Province.

Form 144—(*continued*).

(DISBURSEMENTS.) *Classified Abstract of Small Coin Depôts in* *for the Month of* 189

...	Name of Depôt.	Small Coin Depôt Remittances.			(a) Mint Remittances.			Foreign Remittances.			Account between									Total Disbursements.			
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
	Total Disbursements .																						
	Small Silver Balance increased .																						
	Copper Balance increased .																						
	GRAND TOTAL .																						

(a) For Bombay and India accounts only

Memo. of Balance.	Small silver.			Copper coin.			Total.		
	R	a.	p.	R	a.	p.	R	a.	p.
Balance, current month									
Do., last month									
Decrease									
Increase									

Form 145.

(See Chapter 53, Article, 1053.)

Statement of Disbursers' Accounts for the month of 189 .

Office or District.	Opening Balance.	Receipts during the month.	Total.		Disbursements during the month.	Closing Balance.	Total.	Remarks.
The names of all accounting treasuries should here be printed in the order followed in the cash balance report and other detailed returns.								
Departmental Accounts in Detail.	0 0 0					0 0 0		
Local Remittances in transit.								
Total .								
Exchange Account Abstract.	0 0 0					0 0 0		
Transfers . .	0 0 0					0 0 0		
GRAND TOTAL .								

Form 146.

(See Chapter 55, Articles 1087 & 1088.)

Transfer Entry.

(Sectional No.) Date General No

DR.

MAJOR HEAD AND MINOR HEAD.

DETAILED HEAD.

To

Heads in two lines as above.

CR.

Debit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

Full description of the item should here be given, with a reference to the district account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.

Credit Post.
Page of T. B. Ledger.
Date of post.
Initials of poster.

Supdt., Book Section.
This entry has been noted in the classified abstract of the district.

Superintendent.

Gazetted officer.

Supdt. of Section desiring the entry.
Sent to Superintendent for note and return.

Noted and returned.

Form 147.

(See Chapter 55, Articles 1087 & 1089.)

Index of Transfer Entries, 1892-93.

Date of entry.	Number of Entry.		Amount.	Head		Initials of Clerk who receives and enters it here.
	Sectional.	General.		debited.	credited.	

Form 148.

See Chapter 55, Articles 1087 & 1090.)

Transfer Book Ledger, 1892-93.

MAJOR, MINOR AND DETAILED HEAD AFFECTED.

Month of adjustment	Number of Entry.	Debit.			District.	Credit.		

Form 149.

(See Chapter 55, Articles 1087 & 1092.)

Abstract of Transfer Entries brought into the Accounts of the Month of

Dr.				Cr.		
			I.—LAND REVENUE—			
19,000	0	0	Ordinary revenue : Collections from Government estates			
			Sale of Government estates	19,000	0	0
800	0	0	Rent of resumed lands			
			XI.—TRIBUTES—			
			Contributions from petty states	800	0	0
			and so on.			

Form 150.

See Chapter 56, Article 1114.)

(To be printed on open sheets of foolscap.)

CENTRAL ADJUSTING ACCOUNT: ORIGINAL ITEMS.

Schedule of $\frac{\text{Debits}}{\text{Credits}}$ *in the Accounts for the Month of* *of the*

Name of Officer $\frac{\text{debited}}{\text{credited}}$.	Number in the schedule.	Amount of each item.	Total $\frac{\text{debits}}{\text{credits}}$ to each Officer.	FOR ENTRY IN COMPTROLLER GENERAL'S OFFICE.								Remarks.
				Quotation of Responding Entry.						Balance outstanding at the end of the next quarter.		
				Adjusted in the same quarter.			Adjusted in next quarter.					
				Month.	No. of responding item.	Amount.	Month.	No. of responding Item.	Amount.	No. of item.	Amount.	
		₹ a. p.	₹ a. p.									
Examiner, Public Works Accounts, Burma . .		19 6 4										
Ditto . .		301 2 3										
			320 8 7									
Controller, Military Accounts, Bengal . .		46 3 4										
			46 3 4									
and so on												
TOTAL $\frac{\text{Debits}}{\text{Credits}}$.												

2 F

Certified that the entries in this schedule, both in respect of numbers as well as of amounts, tally in every respect with those which appear in the corresponding extracts which have been despatched with the vouchers to the officers concerned.

Form 151.

(See Chapter 56, Article 1114.)
(To be printed in foolscap size.)

Extract from Schedule of $\frac{\text{Debits}}{\text{Credits}}$ *by (original officer) to (responding officer) in the Central Adjusting Account for* 189 .

No. of Voucher.	Particulars of each item.	Serial number of item.	Amount. ₹	a.	p.	Remarks.
		Total .				

Vouchers, etc., forwarded herewith.

(Signed)

Date (*Original officer.*)

Form 152.

(See Chapter 56, Article 1117.)
(To be printed in foolscap size.)

CENTRAL ADJUSTING ACCOUNT: RESPONDING ITEMS.

Schedule of $\frac{\text{Debits}}{\text{Credits}}$ *in the Central Adjusting Account of the (Responding Officer) for the Month of*

Comptroller General's No. of responding item.	Particulars of original item.			Amount $\frac{\text{debited}}{\text{credited}}$.			Remarks.
	Month.	No. of item in original schedule.	Name of original officer.	£	s.	p.	

Note.—In the case of the original officer writing back a debit or credit of his own, he should quote the number of his own original entry; but in the Remarks column he will enter the word "write-back" against the item.

Date *Responding Officer.*

Form 153.

(See Chapter 57, Article 1154.)

Register of Adjustments, Accounts Current (a) with *for 189 -9 .*

Month of Adjustment.	Inward Account current in which written back.	Outward Account current in which accepted.	Original.		Amount adjusted under				Initials.
					Debits.		Credits.		
			Period of Account.	Item or voucher under Objection.	Items accepted, but awaiting clearance.	Items rejected.	Items accepted, but awaiting clearance.	Items rejected.	

(a) or *Exchange Accounts.*

Form 154.

(See Chapter 59, Article 1186.)

Statement of $\frac{\textit{Credits}}{\textit{Debits}}$ *under Forest Remittances in the Books of the Accountant General during the Month of 189 .*

Name of Treasury.	Amount as per accompanying schedule.			Remarks.

Form 155.

(See Chapter 59, Article 1187.)

Statement of Balances of Debt and Remittance Transactions appearing in the Forest Consolidated Accounts, outstanding on the Books of the Accountant General on the 31st March 189 .

Head.	Amount.	Remarks.
Forest Cash Remittances		
Advances Recoverable		
Deposits		
Suspense		
Total .		

No. Forwarded to the Assistant Comptroller General (Forests) for favour of verification with his detailed accounts.

The 189 .

Accountant General.

Form 156.

(Chapter 60, Article 1210, Note 1.)

Province _____

Budget Estimate of Receipts and Charges relating to Public Works in charge of Civil Officers for the official year 189 -9 .

Heads.	Imperial.				Provincial.				Local.				Remarks.
	189 -9 .	189 -9 .		189 -9 .	189- 9 .	189 -9 .		189 -9 .	189 -9 .	189 -9 .		189 -9 .	
	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.	
	R	R	R	R	R	R	R	R	R	R	R	R	
Receipts.													
XXIX.—Irrigation, Major Works.													A note should be attached, explaining important variations between Estimates and Actuals.
XXX.—Irrigation, Minor Works.													
XXXII.—Buildings and Roads, Civil Works.													
(Details to be entered under each head, *see* reverse.)													
Charges.													
42. Irrigation, Major Works													
43. Irrigation, Minor Works													
45. Buildings and Roads, Civil Works													
(To be classified as shown on reverse).													

N.B.—Separate statements should be submitted for the Buildings and Roads and Irrigation Branches.

Dated _____ *189* .

Accountant General.

FOLIOS.

Form 156—*continued.*

Classification of Receipts and Charges relating to Public Works in charge of Civil Officers.

BUILDINGS AND ROADS BRANCH.

Receipts—

Rents of Buildings.
Sales of Buildings.
Sales of Old Materials.
Sales of Produce.
Tolls on Roads.
Canal and Ferry Receipts.
Arboriculture.
Toll on Steamers.
Fees on Masonry Graves.
Miscellaneous.

Charges—

Civil Buildings . . . . { New works. Repairs.
Communications . . . . { New works. Repairs.
Miscellaneous Public Improvements . { New works. Repairs.
Establishment.
Tools and Plant.
Miscellaneous.

N.B.—If the details are not available when the Estimates are due, the information may be sent later on.

IRRIGATION BRANCH.

Receipts to be detailed for each Canal or Irrigation Work under the following heads:—

Water-Rates.
Owners' Rates.
Sale of Water.
Receipts from Canal Produce.
Rents of Buildings.
Fines.
Miscellaneous.

Charges to be detailed for each Canal or Irrigation Work under the following heads:—

Original Works.
Repairs and Maintenance.
Establishment.
Tools and Plant.

Form 157.

(Chapter 60, Article 1210, Note 2.)

Province_____

Approximate Account of Receipts and Charges relating to Public Works in charge of Civil Officers for the official year 189

Heads.	Imperial.			Provincial.			Local.			
	18 -9 .			189 -9 .			189 -9 .			
	Budget Estimate.	Revised Estimate.	Approximate Account.	Budget Estimate.	Revised Estimate.	Approximate Account.	Budget Estimate.	Revised Estimate.	Approximate Account.	
	R	R	R	R	R	R	R	R	R	
Receipts.										
XXIX.—Irrigation, Major Works.										A note should be attached explaining important variations between Revised Estimates and Approximate Accounts.
XXX.—Irrigation, Minor Works.										
XXXII.—Buildings and Roads, Civil Works.										
Charges.										
42. Irrigation, Major Works.										
43. Irrigation, Minor Works.										
45. Buildings and Roads, Civil Works.										
(Totals under each main head only required.)										

N.B.—Separate statements should be sent for the transactions under Irrigation and Buildings and Roads.

Form 158.

(Chapter 60, Article 1210, Note 3.)

Province_____

Annual Account of Receipts and Charges relating to Public Works in charge of Civil Officers for the official year 189 -9 .

Heads.	Imperial.				Provincial.				Local.				
	189 -9 .	189 -9 .			189 -9 .	189 -9 .			189 -9 .	189 -9 .			
	Actuals.	Budget Estimate	Revised Estimae.	Actuals.	Actuals.	Budget Estimate	Revised Estimate.	Actuals.	Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Receipts.													
XXIX.—Irrigation, Major Works.													A note should be attached, explaining important variations between Budget and Revised Estimates, and Actuals.
XXX.—Irrigation, Minor Works.													
XXXII.—Buildings and Roads, Civil Works.													
(To be detailed under the heads shown on reverse of form of Budget Estimate No. 156.)													
Charges.													
42. Irrigation Major Works.													
43. Irrigation Minor Works.													
45. Buildings and Roads, Civil Works.													
(To be detailed under the heads shown on reverse of form of Budget Estimate No. 156).													

N.B.—Separate statements should be sent for the Buildings and Roads and Irrigation Branches.

*Dated*_____ *189 .*

Accountant General.

Form 159.

(See Chapter 61, Article 1219.)

List of First Schedules of Military Payments for the Month of 189 *of Treasuries in*

Name of Treasury.	Cheques.			Transfer Receipts.			Emergent Advances.			Miscellaneous Payments.			
	R	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*	*R*	*a.*	*p.*	
TOTAL .													
Total of four columns . .													

Form 160.

(See Chapter 61, Article 1219.)

List of Schedules of Military Receipts for the month of _____ *189 of Treasuries in* _____.

Name of Treasury.	Departmental Receipts.			Receipts from other sources.			Total.		
	R	a.	p.	R	a.	p.	R	a	a.
Total .									

The _____ *189* .

Accountant General.

Form 161.

(See Chapter 61, Article 1221.)

Central Provinces in account with Military Department, Bengal, for the Month of 189 .

MILITARY DEPARTMENT, *Dr.*					MILITARY DEPARTMENT, *Cr.*			
I	Remittances from Military to Civil— Writes-back of Departmental Receipts (A)				I	Remittances from Military to Civil—		
II	Remittances from Civil to Military . . .					Departmental Receipts . . . . Transfer Receipts on Military Treasure chests		
	Cheques . . { First List / Second List				II	Remittances from Civil to Military— Writes-back of Debits (B)		
	Transfer Receipts { First List . / Second List				III	Items adjustable by Civil		
III	Items adjustable by Civil				IV	Items adjustable by Military—		
IV	Items adjustable by Military—					Miscellaneous Receipts . .		
	Emergent Advances. { First List . / Second List					Indian Family Pension Fund as per list, dated 189 .		
	Miscellaneous Payments. { First List . / Second List							
	TOTAL .					TOTAL .		

NOTE.—The details of the items marked A and B are to be appended in separate schedules. No details need be given of "III.—Items adjustable by Civil," as the Civil Department is entirely responsible for the adjustment. The details of the other items are shown in the schedules supporting the prescribed covering lists.

Form
(See Chapter

_____ *in account with the Military Department*

Particulars.				Amount.		
RECEIPTS CREDITED IN THE MILITARY ACCOUNTS, viz.—						
I.—Remittances from Military to Civil.						
For Miscellaneous payments written back						
II.—Remittances from Civil to Military.						
For cheques drawn						
„ transfer receipts drawn						
„ miscellaneous receipts into Military Treasure-chests						
III.—Items adjustable by Civil.						
For miscellaneous receipts, as per details accompanying						
„ Gain by exchange on transactions between England and India						
„ Port Blair, as per details accompanying . .						
„ Military Fund, as per lists furnished to Fund Examiner, dated						
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated . . .						
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated . . .						
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated . . .						
„ Hindu Family Annuity Fund, as per lists furnished to Secretary, dated . . .						
„ Bengal Christian Family Pension Fund, as per details accompanying						
„ Hyderabad, as per details accompanying . .						
„ Colonial Governments, *viz.*—						
Ceylon, as per details accompanying . .						
Mauritius, as per details accompanying . .						
Straits Settlements, as per details accompanying						
IV.—Items adjustable by Military.						
For payments in the Civil on account of Military Department . .						
„ Hyderabad						
Total R .						

No
with

Forwarded to the

Office of Controller of Military Accounts,
Account Branch;

The *189* .

162.

61, Article 1221.)

PRESIDENCY.

for the month of 189

PARTICULARS.				Amount.
PAYMENTS CHARGED IN THE MILITARY ACCOUNTS, viz.—				
I.—Remittances from Military to Civil.				
For remittances to Civil Treasuries, as per details accompanying				
„ Miscellaneous payments from Military Treasure-chests, as per details accompanying				
„ Hyderabad, as per details accompanying				
II.—Remittances from Civil to Military.				
For cheques cancelled as per details				
„ transfer receipts cancelled as per details				
„ cheques drawn, writes-back				
„ transfer receipts drawn, writes-back				
„ Miscellaneous receipts into Military Treasure-chests, writes-back				
III.—Items adjustable by Civil.				
For miscellaneous payments, as per details accompanying				
„ interest on deposits in Regimental Savings Banks, as per details accompanying				
„ interest on Prize Funds, as per details accompanying				
„ loss by exchange on transactions between England and India				
„ Port Blair, as per details accompanying				
„ Military Fund, as per lists furnished to Fund Examiner, dated				
„ Military Orphan Fund, as per lists furnished to Fund Examiner, dated				
„ Medical Retiring Fund, as per lists furnished to Fund Examiner, dated				
„ Uncovenanted Service Fund, as per lists furnished to Secretary, dated				
„ Hindu Family Annuity Fund as per lists furnished to Secretary, dated				
„ Bengal Christian Family Pension Fund, as per lists furnished to Secretary, dated				
„ Hyderabad, as per details accompanying				
„ Colonial Governments, *viz.*—				
Ceylon, as per details accompanying				
Mauritius, as per details accompanying				
Straits Settlements, as per details accompanying				
IV.—Items adjustable by Military.				
For receipts in the Civil on account of Military Department				
„ Hyderabad				
			TOTAL R	

vouchers for the receipts and vouchers for payments.

Head Asst. and Book-keeper. *Military Accountant in Charge.*

Form 163.

(See Chapter 61, Article 1223.)

Statement of Credits and Debits to Military Department in the Accounts of the _____ for the Month of 189 .

Credits.	Bengal, E. C.	Bengal, W. C.	Madras.	Bombay.	Remarks.
	₹	₹	₹	₹	
I—Remittances from Military to Civil— Departmental Receipts . . .					
II—Remittances from Civil to Military— Writes-back					
Transfer Receipts on Military Treasure-chests.					
I—Items adjustable by Civil—					
V—Items adjustable by Military— Miscellaneous Receipts . . .					
Indian Family Pension Fund . .					
Total for this Month .					
Total from 1st April to end of this Month					

Debits.	Bengal, E. C.	Bengal, W. C.	Madras.	Bombay.	Remarks.
	₹	₹	₹	₹	
I—Remittances from Military to Civil— Writes-back					
II—Remittances from Civil to Military— Cheques					
Remittance Transfer Receipts . .					
II—Items adjustable by Civil—					
V—Items adjustable by Military— Emergent Advances					
Miscellaneous					
Total for this Month .					
Total from 1st April to end of this Month					

No.

Forwarded to the Accountant General, Military Department, $\frac{\text{Calcutta}}{\text{Simla}}$.

*Station*_____

*Date*_____

_____

Accountant General / Comptroller.

Form 164.

(See Chapter 61, Article 1229.)

Register of Deposits on account of the surplus Estates of deceased Officers and men of the Native Army (Bengal, Madras, or Bombay) (received under Act V of 1869, Article 178,) for the year 189 -9 .

Date and No. of letter with which the deposit is received.	From whom received.	Name of deceased officer or soldier.	Rank and corps.	Date of deposit in Government account at Presidency Bank.	Amount of deposit.	Date when paid.	Amount paid.	Initials of Comptroller or Accountant General.	Remarks.

2 G

Form 165.

(See Chapter 62, Article 1239.)

(To be printed on general-letter-size paper, measuring 15½ inches by 10 inches.)

*Statement of Receipts and Payments in the Civil Department of the Government of*_____*on account of the Postal Department for and up to the month of*_____*189* .

(PAYMENTS).								(RECEIPTS.)							
From what Treasury paid	On account of what Head Post Office paid.	Amount paid to each Head Office.	District Total.	Discount on sale of Postage Stamps.	Miscellaneous Payments by Civil Officers. Particulars.	Miscellaneous Payments by Civil Officers. Amount.	Total Payments in each District.	In what Treasury received.	On account of what Head Post Office received.	Amount received from each Head Office.	District Total.	Sale of Postage Stamps.	Sale of Service Postage Stamps.	Miscellaneous Receipts by Civil Officers. Particulars.	Miscellaneous Receipts by Civil Officers. Amount.	Total Receipts in each District.
TOTAL FOR THE MONTH . ADD PROGRESSIVE TOTAL OF THE PREVIOUS MONTHS OF THE YEAR .									TOTAL FOR THE MONTH . ADD PROGRESSIVE TOTAL OF THE PREVIOUS MONTHS OF THE YEAR .							
PROGRESSIVE TOTAL UP TO THIS MONTH INCLUSIVE . .									PROGRESSIVE TOTAL UP TO THIS MONTH INCLUSIVE							

The column "Miscellaneous" on both sides of this statement is intended to show items of Postal Receipts and Payments which do not pass through the Post Office, but through the Civil accounts, such as cost of land, freight on stores from Europe, jail press charges, dockyard charges, medical stores, steam postage, etc., etc.

(STATION)

(*Date*)

Accountant General.

Form 166.

(See Chapter 63, Article 1246.)

TELEGRAPH FORM No. 8.

Cash Requirement Statement showing the Amounts that will probably be required by the Government Telegraph Department from Treasuries under the Government of during 189 -9 .

Telegraph Officer or Office.	From what Treasury required.	On account of Ordinary Expenses payable on presentation of Bills or Certificates.	On account of Presidency or Construction Establishment, Construction, or Extensive Repairs payable on Letters of Credit.	Total amount required from each Treasury.

Form 167.

(See Chapter 63, Article 1246.)

TELEGRAPH FORM No. 12.

To

THE ACCOUNTANT GENERAL,

_____.

SIR,

I have the honour to request that you will grant me a Credit on the Treasury at_____for R_____ in favour of the _____.

The amount is within the sanctioned Budget allotment for 189 -9 , on account of_____.

I have, etc.,

Examiner of Telegraph Accounts.

Form 168.

(See Chapter 63, Article 1249.)

(To be printed on Foolscap.)

List of Debits and Credits to the Accountant General / Comptroller, *originating in Accounts of the Indian Telegraph Department for the Month of* 189 .

Particulars of Debits.	Amount.			Particulars of Credits.	Amount.		
	R	a.	p.		R	a.	p.
TOTAL .				TOTAL .			

CALCUTTA,

The 189 .

Examiner, Telegraph Accounts.

Form 169.

(See Chapter 64, Article 1257.)

(To be printed on foolscap.)

Civil Department _____ *in account-current with London for the Quarter ending* _____ *18* .

Heads { Credits / Debits	For the Month of		For the Month of		For the Month of		Total.	
	No. of Schedule.	Amount.	No. of Schedule.	Amount.	No. of Schedule.	Amount.	Indian Currency.	British Currency.
Minor heads only should be named, any detail being given in the supporting schedules.								

Form 170.

(See Chapter 64, Article 1265, Note 2.)

DR. _____ *in account-current with the Board of Trade.* CR.

(Here state title of officer and nature of office.)

RECEIPTS.	Currency.	Sterling. £	s.	d.	Bills drawn on the owners. £	s.	d.
Receipts in respect of seamen left in charge, *viz.*—							
From masters of merchant vessels for wages of seamen left in my charge, as per accounts in Form C. C. 6 and statement on subsistence list, Form C. C. 10.							
To cash received for proceeds of sale of effects, etc., of seamen who have died while under my charge, as per statement and vouchers with Form C. C. 17, Nos. to .							
Receipts in respect of deceased seamen dying on the voyage or in port, and for whom no expenses have been incurred by the officer, *viz.*—							
For wages and effects of deceased seamen as per Statement and Form C. C. 15, seamen's money-orders.							
TOTAL RECEIPTS .							
Balance due by the Board of Trade to the Secretary of State for India.							
GRAND TOTAL .							
Total in bills drawn on the owners of British merchant ships .							

PAYMENTS.	Currency.	Sterling. £	s.	d.	Bills drawn on the owners. £	s.	d.
By amount paid, as per Statement C.C.10, for subsistence of distressed British seamen, Vouchers Nos. to .							
By amount for clothing, as per Statement C. C. 11, Vouchers Nos. to .							
By amount for medical attendance, as per Statement C. C. 12, Vouchers Nos. to							
By amount for travelling expenses, as per Statement C. C. 13, Vouchers Nos. to .							
By amount paid for balance of wages due to seamen and paid to them on their recovery, as per Statement and Form C. C. 7, Nos. to . . .							
TOTAL PAYMENTS .							
Balance due to the Board of Trade by the Secretary of State for India.							
GRAND TOTAL .							
By amount of bills, as *per contra*, drawn on the owners of British merchant ships and transmitted to the Board of Trade.							

I hereby certify that the above account is just and true according to the best of my knowledge and

at _____ *this* _____ *day* _____ (Signed) _____

(*Here state title of officer.*)

Form 171.

(See Chapter 64, Article 1265, Note 7.)

Report of the Closing Balance of the Accounts for the month of _____
rendered to the Board of Trade by the Shipping Masters in _____

Accounts rendered by the Shipping Master at	Shipping Masters' Accounts						Seamen's Money Orders payable to Board of Trade.		
	Payable to Board of Trade.			Payable by Board of Trade.					
	£	s.	d.	£	s.	d	£	s.	d.
TOTAL									

Place _____

Date _____ 18

Accountant-General or Comptroller.

Form 172.

(See Chapter 64, Article 1292.)

Statement of Warrants issued by the Accountant General _____ during the Quarter ending _____ to Indian Officers on the Retired List (or on Leave,) permitting them to draw their Pensions (or Allowances) from the Colonies.

No. of entry.	Name and Title of Officer.	No. and Date of Warrant		At what Colonial Treasury and by whom payable.	Source or Sources to which the Pension (or allowance) is chargeable.	Quarterly Rate of Pension (or allowance) and Proportion thereof chargeable to each Different Source.
		No.	Date.			

The _____ *189* .

Accountant General.

Page 808, Form No. 172—

In the heading omit the word "*the*" from before the word "*Colonies*" and add after that word "*which do not exchange Accounts Current with the Government of India*".

Against the word "*quarter*" in the heading place an * and at foot of the form insert—

"* of the official year."

(*10th List, 24-9-97.*)

Form 173.

(See Chapter 64, Article 1309.)

Annual Abstract Statement of Stores for the year.

Name of Vessel.	Date of Issue.	Nature of Stores.	Value, including Freight paid in London.	Date of Receipt of Stores and of Entry in Store Account.	Remarks

* To be filled in by the officer receiving the stores.

Form 174.

(See Chapter 64. Article 1313.)

List of Officers whose pensions (or allowances) are not wholly chargeable to British Indian Revenues, who, during the quarter ended_____, have received certificates of last issue of pension in India (or last-pay certificates) in view to their pensions (or allowances) being paid in England.

No. of entry.	Name and title of Officer.	No. and date of Certificate.		Source or sources to which the pension (or allowance) is chargeable.	Quarterly rate of pension (or allowance) from each different source.
		No.	Date.		

Page 811, Form 175—

Strike out the column provided for Ledger folio.

(*1st List, 24-4-94.*)

Form 175.

(See Chapter 65, Article 1316.)

(To be printed on royal paper.)

DR. FORM OF JOURNAL. CR.

℞	a.	p.	*	℞	a.	p.

* Ledger folio of each item.

Form 176.

(See Chapter 65, Article 1316.)

(To be printed on open royal.)

Form of Ledger.

Dr. *Name of Major Head.* Cr.

Month.	.....	Journal Page. Debit.	Journal Page. Credit.	Eight Money Columns for Minor Heads.	Ten Money Columns for Minor Heads, allowing 1¼ inches to each.
	To or by Balance.				
	To or by sundry Accountants.				
April 189 .					
May . .					
June . .					
July . .					
August .					
September.					
October .					
November .					
December .					
January 189					
February .					
March .					
	To or by Balance.				
	Total .				

Form 177.

(See Chapter 65, Article 1331.)

GOVERNMENT OF

Trial-Balance Sheet for the Quarter ending

Account Amounts.		Ledger page or folio.	Names of ledger heads.	Balance Amounts.	
Debits.	Credits.			Debits.	Credits.

1. The columns to the left should be filled up with the totals of the posting on either side of every account, and should equal, and be compared with, the forward totals of the journal; in the columns to the right will appear the resulting balance to debit or credit of the several heads; in the trial-balance sheet for the fourth quarter, entries in columns to the right will appear only opposite those heads which are carried on with a balance into the books of the following year.

2. In the final balance-sheet of the year the ledger heads should be arranged by groups (see list in Appendix P), and the totals made for each group.

Form 178.

(See Chapter 66. Article 1355.

Account of the Provincial Revenue and Expenditure of the Government of _____ *for the Month of* _____

Receipts.

Provincial Services (or Local Funds).	Current month.	Progressive Total.	Budget Estimate.
To sundry revenue heads as detailed—			
Land Revenue			
Excise			
&c.			
Total Ordinary Receipts as per Civil Books			
Public Works Receipts (last account, month of) —			
Ordinary			
State Railways			
Irrigation			
To receipts under adjusting heads			
Total			
Add Opening Balance of the year			
Total			
(a) Incorporated Local Funds, Debt, Deposits and Advances.			
Receipts			
Closing balance due by Local Funds			
Total			

Disbursements.

Provincial Services (or Local Funds).	Current month.	Progressive Total.	Budget Grant.
By sundry charge heads as detailed—			
Refunds and Drawbacks			
Land Revenue			
&c.			
&c.			
Total Ordinary Charges as per Civil Books.			
By Public Works Charges (last account, month of) —			
Ordinary			
State Railways			
Irrigation			
By disbursements under adjusting heads			
Total			
Add Closing Balance of the month			
Total			
Incorporated Local Funds, Debt, Deposits and Advances.			
Disbursements			
Opening balance due by Local Funds			
Total			

(a) This addendum applies only to the Local Funds Abstract, and not to that for Provincial Services.

Form 179.

(See Chapter 66, Article 1359).

Statement showing the distribution under Imperial, Provincial and Local of the Revenue and Expenditure for the year

Revenue.	Year.			
	Imperial.	Provincial.	Local.	Total.
I. Land Revenue				
II. Opium				
III Salt				
IV. Stamps, etc.				
Total Ordinary Revenue as in Civil Books				
P. W. Receipts as communicated by Examiner P. W. Accounts—				
Ordinary Branches				
Railway				
Receipts under adjusting heads				
Total				
Opening Balance—Provincial and Local only				
Total				

Expenditure.	Year.			
	Imperial.	Provincial.	Local.	Total.
1 Refunds and drawbacks				
2. Assignments and Compensations				
3. Land Revenue, etc.				
Total Ordinary Expenditure as in Civil Books				
P. W Charges as communicated by Examiner, P. W. Accounts—				
Ordinary Branches				
Railway				
Expenditure under adjusting heads				
Total				
Closing Balance—Provincial and Local only				
Total				

Provincial and Local Surplus or Deficit

Provincial Services.

Revenue

Expenditure

Surplus or Deficit

Local.

Revenue

Expenditure

Surplus or Deficit

Form 180.

(See Chapter 68, Article 1415.)

Statement of Special Loans to Municipalities, etc., during 189 .

Corporation receiving Loan	Amount of Loan sanctioned.	Rate of Interest.	Date of Orders authorising the Loan.	Balance from last year.	Amount advanced this year	Total.	Amount repaid.	Balance of Loan at close of year.	Amount of Interest received and credited to Revenue.	Balance of Interest unpaid.
	R a. p.			R a. p.	R a. p	R a. p.	R a. p.	R a. p.	R a p	R a p.
	52,20,000 0 0	4 (a)		42,00,000 0 0	9,50,000 0 0	51,50,000 0 0		51,50,000 0 0	1,82,631 14 8	
	6,30,000 0 0	4 (a)		...	...		..	...	..	
	2,00,000 0 0	5		...	35,154 10 11	35,154 10 11	10,000 0 0	25,154 10 11	968 0 1	
	12,80,000 0 0	4 (a)		.	50,000 0 0	50,000 0 0	...	50,000 0 0	1,000 0 0	
	...	8		6,19,283 8 3	...	6,19,283 8 3	6,19,283 8 3	...	1,14,225 14 7	
	...	4		37,91,175 0 4	...	37,91,175 0 4	11,248 0 0	37,79,927 0 4	1,51,591 13 4	
	...	*Nil.*		1,22,724 0 0	. .	1,22,724 0 0	92,800 0 0	29,924 0 0	...	
	20,000 0 0	5		...	11,006 12 8	11,006 12 8		11,006 12 8	...	

(a) Two per cent. additional appropriated to form a Sinking Fund.

The columns are not fully filled up, as sample entries only are required for guidance

Form 181.

(See Chapter 68, Article 1416.)

Sinking Funds for Redemption of Loan during 18 .

Corporations.	Balance.		Receipts.		Total.		Payments.		Balance.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
	54,800 0 0	895 2 4	84,000 0 0	96,471 3 1	1,38,800 0 0	97,366 5 5	...	97,276 3 3	1,38,800 0 0	90 2 2
	...	...	500 0 0	500 0 0	500 0 0	500 0 0	...	479 4 11	500 0 0	20 11 1

Form 182.

(See Chapter 69, Article 1437.)

*Abstract Statement of** *outstanding on 31st March 1890.*

District or Province drawing.	Outstanding on account of			Total outstanding.
	1887-88.	1888-89.	1889-90.	

The monthly details for each district or province should be filed with the office copy of the statement.

* *Insert* Supply Bills *or* Remittance Transfer Receipts, Local *or* Foreign.

Form 183.

(See Chapter 71, Article 1478.)

Resource Estimate of the Province of *for the Months of* *and* *189* .

[*In thousands of rupees omitting 000.*]

GENERAL ACCOUNT.

.....	Month of	Month of	Month of
OPENING BALANCE—			
RECEIPTS—			
Estimated Revenue (Statement A) .			Detail not required.
Ditto Debt Heads (Statement C) .			
Ditto Receipts from Departments (Statement D)			
X—TOTAL BALANCE AND RECEIPTS .			
OUTGOINGS—			
Estimated Expenditure (Statement B) .			Detail not required.
Ditto Debt Heads (Statement C) .			
Ditto Issues to Departments (Statement D)			
Y—TOTAL OUTGOINGS .			
X—Y, BEING ESTIMATED CLOSING BALANCE .			

Dated the *189* . *Accountant General* or *Comptroller.*

MEMORANDUM—			
Surplus available for other Provinces during the month*			
Deficiency required from other Provinces during the month*			

* These are to be stated for information, but are not to be taken into account in calculating the balances of future months.

Form 183—*continued.*

A—Revenue.

Estimates of Revenue.	Current Month.			Next Month.			Remarks. (All unusual items should be explained here.)
	Credited to Revenue Heads.	Credited to Account with India.	Total.	Credited to Revenue Heads.	Credited to Account with India.	Total.	
A.—Principal Heads of Revenue—(*a*)							
I.—Land Revenue							
II.—Opium							
III.—Salt		(*b*)			(*b*)		
IV.—Stamps							
V.—Excise							
VI.—Provincial Rates							
VII.—Customs							
VIII.—Assessed Taxes							
IX.—Forest (Madras, Bombay, Local)							
X.—Registration							
XI.—Tributes from Native States							
Total							
B—Interest							
C.—Post Office (Local) and Mint—							
D.—Receipts by Civil Departments—							
E.—Miscellaneous—							
J.—Irrigation (in charge, Civil Officers)							
K.—Buildings and Roads (in charge, Civil Officers)—							
Total Revenue							

(*a*) Explain any considerable differences from last year and any other facts worth noticing.
(*b*) Enter here credits of account on Northern India Salt Department.

B—Expenditure.

Estimates of Expenditure.	Current Month.			Next Month.			
	Debited to Service Heads.	Debited to Account with India.	Total.	Debited to Service Heads.	Debited to Account with India.	Total.	
A.—Direct Demands on Revenues—							
4.—Opium							
Other heads (*c*)		(*d*) (*e*)			(*d*) (*e*)		
B.—Interest—							
C.—Post Office (Local) and Mint—							
D.—Salaries and Expenses of Civil Departments—		(*f*)			(*f*)		
E.—Miscellaneous Civil Charges—							
F.—Famine Relief and Insurance—							
J.—Irrigation (in charge, Civil Officers)							
K.—Buildings and Roads (in charge, Civil Officers)—							
Total Expenditure							

Includes Forest in Madras and Bombay.
(*d*) Northern India Salt Department and Salt Treaty Payments.
(*e*) Interest on Promissory Notes.
(*f*) Survey Departments, Presidency payments in Bengal, and Simla charges in Punjab.

Form 183—*continued.*

C—Debt Heads.

Estimates of Debt Heads.	Current Month.		Next Month.		Remarks.
	Receipts.	Outgoings	Receipts.	Outgoings.	
O.—Permanent Debt—					
Imperial Loans (under Account with India)					
Provincial Debentures					
Total					
P.—Unfunded Debt—					
Special Loans					
Treasury Notes					
Deposits of Service Funds					
Savings Bank Deposits					
Total					
Q.—Deposits and Advances—					
Excluded Local Funds					
Political and Railway Funds					
Deposits of Sinking Funds					
Deposits					(a)
Advances					
Permanent Advances					
Accounts with Foreign States } Net					
Suspense Accounts } Net					
Cheques and Bills } Net					
Bullion Advances and Mint Certificates					
Other Coinage Accounts, Net					
Departmental Balances, Net					
Exchange on Remittance Accounts (Net, excluding Council Bills)					
Miscellaneous					
Total					
R.—Imperial Advance and Loan Account—					
R.R.—Provincial Advance and Loan Account					
T.—Remittances—					
Local Remittances and Adjustments					
Local Bills					
Foreign Bills (Payments only)					
Foreign Remittances					
Account with India (excluding Revenue and Expenditure and Loans)—					
Foreign Bills Receipts					
Other Items					
Accounts with other Governments—					
Foreign Bills Receipts					
Opium Remittances					
Other Items					
Account with London (excluding Council Bills)					
Total					
Secretary of State's Bills, including exchange (b)					
Total Debt Heads					

(a) Explain any large Net Receipts or Net Outgoings.
(b) Current month's Estimates should be according to actual Drawings. Explain how the estimates of all the three months have been arrived at.

Form 183—*concluded.*

D—Estimated Receipts of, and Issues to, Departments

Heads of Account.	Current Month		Next Month.		Remarks.
	Receipts.	Outgoings	Receipts.	Outgoings	
Forest Department . .					
Post Office . . .					
Telegraph					
Marine					
Guaranteed Railways—					
Ordinary . . .					
Profits . .					
Military Department . .					
Public Works Department—					
Ordinary Branches .					
Railway Branches . .					
E. I. Railway . .					
E. I. Railway—Profits .					
Total Departments .					

E—Detail by Provinces of estimated Foreign Bills and Foreign Remittances.

.....	Current Month				Next Month			
	Bills drawn on.	Foreign Remittances from.	Bills drawn by.	Foreign Remittances to	Bills drawn on	Foreign Remittances from.	Bills drawn by.	Foreign Remittances to.
India . . .								
Central Provinces .								
Burma . . .								
Assam . . .								
Bengal . . .								
N.-W. P and Oudh .								
Punjab . .								
Madras . .								
Bombay . .								
Total								

Form 184.

(See Chapter 71. Article 1484).

CASH BALANCE REPORT.

PROVINCE OF_____

Last day of 189 .

TOTAL	A at credit with Presidency Banks . . .	℞
„	B in Revenue Treasuries	„
„	C Local Remittances in transit	„
	TOTAL CASH BALANCE .	℞
	BALANCE AS REPORTED IN TELEGRAM OF THE 8TH . .	℞

(Station)_____

*The*_____*of*_____189 .

Accountant-General.

Form

Abstract of the Cash Balance Reports of the

Part I.—Balance at credit with Banks and Branch Banks.

Name of Treasury.	Available Balance.	Foreign Notes and Small Coin excluded under Clause XI or XII of the Contract.	Total Balance.
	£	£	£
TOTAL BALANCE AT CREDIT .			A

Part II.—Balances in Custody of Treasury Officers.

Name of Treasury.	Balance.	Name of Treasury.	Balance.	Name of Treasury.	Balance
REVENUE TREASURIES.	£	Brought forward .	£	Brought forward .	£
Carried over .		Carried over .		TOTAL REVENUE TREASURIES . . .	B

184—*continued.*

Province of *for the last day of* 189 .

Part III.—Local Remittances in transit.

From	To	Amount.	Kind.
		R	
	Total .		0

Part IV.—Balances in Small Coin Depôts and Sub-Depôts.

Name of Depôt.	Small Silver.			Copper.					Grand Total.
	Quarter-rupees.	Eighth-rupees.	Total small silver.	Double pice.	Single pice.	Half-pice.	Pie pieces	Total Copper.	
	R	R	R	R	R	R	R	R	R
Total R .									

D

Form

Abstract of the Cash Balances Reports of the

Part V.—Detail of Kinds.

Kind.	Value in Rupees.
	₹
PAPER.	
Home Notes	
Foreign Notes	
Bank Post Bills	
SILVER.	
Whole Rupees	
Half „	
Quarter „	
Eighth „	
COPPER.	
Double pice	
Single „	
Half „	
Pie-pieces	
UNCURRENT.	
Gold	
Silver	
Shroff-marked and Light-weight Coins	
Copper	
TOTAL DETAILED BALANCE	
Add— Balance of unreported Treasuries not detailed above, *viz.*—	
Add— Available balance with Banks as per Part I	
TOTAL E	

N.B.—The sum of balances A, B, and C is the balance of account and the cash balance of the province The total E is the sum of totals A, B, C, and D, but as the detail of kinds in Treasuries whose reports are late, and the detail of the "available" part of balance at credit in the Banks are not known, these amounts have to be stated in lump, in addition to the balances of which detail can be given.

Part VI.—Amounts at Disposal of Comptroller-General.

Treasuries.	Amounts.
	₹
TOTAL	

NOTE.—The surplus available for transfer to other provinces should be noted in detail of treasuries in Part VI of the Report.

Part VII.—Transactions in Copper.

	₹
Net issued to the public	
or	
Net received from the public	

184—*continued.*

Province of *for the last day of* 189 .

Part VIII.—Detail of Foreign Remittances charged during the month.

From	To	Amount.	Kind.
		£	
	TOTAL .		

Part IX.—Detail of Foreign Remittances credited during the month

From	To	Amount.	Kind.
		£	

Form 185.

(See Chapter 71, Article 1490.)

(Foolscap size.)

Estimate of small silver and copper coins for the Province of shewing the actual results of 1892 and the probable requirements of 1893.

No. of entry.	Particulars.	Small Silver (value).			Copper (value).			
		Half rupee.	Quarter rupee.	Eighth rupee.	Double pice.	Single pice.	Half pice.	Pie-pieces.
		₹	₹	₹	₹	₹	₹	₹
2	Stock in the province, both treasuries and depôts, on 1st November 1891 . . .							
2	Additions— (1) by new coinage delivered from the Mint. (2) by receipts from other provinces .							
3	Total .							
4	Remittances to other provinces . . .							
5	Stock on ~~1st November~~ 1892							
6	Total .							
7	Difference between (3) and (6), being the net *absorption* or *excess* in the province . .							
8	Estimated further requirements in 1893 .							
9	Estimated excess stock available . . .							

Details of Nos. 2 and 4.

From	*To*							

Accountant General.

Page 828, Form 185—

A Alter the month in the first entry from "November" to "October" and in the fifth entry from "1st November" to "30th September".

(*2nd List, 27-9-94.*)

Form 186.

(See Chapter 72, Article 1534.)

(To be printed on open Foolscap.)

Six-monthly Estimates *1893-94.* *In thousands of Rupees*, i.e., *omitting 000.*

Accounts Six Months.						Accounts Twelve Months.					Heads of Revenue, etc.	Budget Estimate, 1893-94.				Six-Monthly Estimate, 1893-94.				Six-Monthly Estimate + more — less than Budget Estimate.			
1888-89.	1889 90.	1890-91.	1891-92.	1892-93.	1893-94.	1888-89	1889-90.	1890-91.	1891-92.	1892-93.		Imperial.	Provincial.	Local.	Total.	Imperial	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
											Insert in order, all the Major heads of Revenue												
											Total Revenue .												
											Contributions— Debt (Deposits and Advances) . Opening Balance												
											Grand Total .												

Form 186—*continued.*

(See Chapter 72, Article 1534.)

To be printed on open foolscap.)

Six-Monthly Estimates *1893-94.* *In thousands of Rupees*, i.e., *omitting 000.*

Accounts, Six-Months.						Accounts, Twelve-Months.					Heads of Expenditure, etc.	Budget Estimate, 1893-94.				Six-Monthly Estimate, 1893-94.				Six-Monthly Estimate + more — less than Budget Estimate.			
1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
											Insert, in order, all the Major Heads of Expenditure												
											Total Expenditure .												
											Contributions— Debt (Deposits and Advances) . . Closing Balance												
											Grand Total .												
											Provincial and Local— Surpluses (+) . . . . . Deficits (—)												

Form 187.

(See Chapter 73, Article 1558.)

Receipt Register.

No of Case.	Date of Receipt.	Official Designation of Officer.	Fund, Person, or Trust, in whose behalf the Investment is held.	Particulars of Notes.					Disposal of the Investment.	No. of Acknowledgment of Central Office.	To be converted into Stock, carrying Interest from—	Amount of Interest due till date of Conversion.	No. of Order by which remitted.	No. and date of Credit in Stock Account.	Remarks.
				No.	Per cent.	Loan of	Amount.	To what date Interest has been paid.							

Form 188.

(See Chapter 73, Article 1562.)

Stock Account.

1	2	3	4	5	6	7	8					9	10	11					12
Serial No.	Date of Entry.	To what Person, or Fund, or Trust, the Investment belongs.	Amount of the Investment.	To whom Interest is to be remitted.	Amount of half-yearly Interest.	Amount of Commission to be deducted.	Form of Income Tax Certificate					Tax at ¼ pies.	Tax at 5 pies.	No. of order remitting each half-yearly interest.					No. of case in Form No. 187.
							1889-90.	1890-91.	1891-92.	1892-93.	1893-94.								

Form 189.

(See Chapter 73, Article 1562.)

Stock Disposal Account.

Serial No.	Date of Entry.	To what Person, or Fund, or Trust, the Note belongs.	No. of Entry in Stock Register.	Amounts disposed of.	How disposed of.	No. of Case in Form 187.

Form 190.

(See Chapter 73, Article 1566.)

Covering List.

Date of Forwarding.	Designation of Local Account Office.	No. of Case in his Stock Account.	Particulars.				
			No.	Per cent.	Loan.	Amount.	Date up-to which Interest realised.

Form 191.

(See Chapter 73, Article 1567.)

Intermediate Register of Notes received, and their Disposal by Transfer to the General Account.

1	2	3	4					5	6	7	8
No. of Case.	Date of Receipt.	From whom received.	Particulars.					To be converted into Stock, carrying Interest from—	Amount of Interest due till date of Conversion.	No. of Order by which remitted.	Date and No. of Credit in General Account.
			No.	Per cent.	Loan.	Amount.	Interest paid to—				

Form 192.

(See Chapter 74, Annexure para. 7.)

(*Form 1 prescribed in Rules for Charitable Endowment Funds*)

Register of Securities held under Act VI of 1890.

Serial No.	Date of receipt.	Name or brief description of Charitable Endowment.	Particulars of Securities received.						Ledger folio.	Return of Securities.						Initials of the Treasurer or Assistant in charge.	Remarks.
			Form whom received.	Number and date of forwarding letter.	Nature of securities, *e.g.*, Government securities 4 per cent. loan of 1865, Guaranteed Railway Debentures, etc., etc.	Distinguishing number of each security.	Nominal value of each security.	Total nominal value of each separate endowment.		Date.	To whom sent.	Authority for return.	No. and date of acknowledgment.	Nominal value of each security.	Quarter in which deducted from balance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

N.B.—The amount in column 9 will be totalled each quarter; the total of the amounts returned during the quarter, with a note of the serial numbers to which they appertain, will be deducted, and the balance worked out and carried forward to the next quarter. Amounts sent to the Comptroller General should not be entered in columns 11—16 or deducted from the balance, as the Comptroller General holds these amounts as agent for the Treasurer.

Form 193.

(See Chapter 74, Annexure, para. 7.)

(*Form 2 prescribed in Rules for Charitable Endowment Fund.*)

Ledger Account of Securities held under Act VI of 1890.

1. Name of endowment.
2. Particulars of vesting order.
3. When vested in Treasurer.
4. Names of Administrators.
5. To whom interest is to be sent.

PART I.—*Account of Capital.*

Serial No. in Form 1.	Particulars (*e.g.*, received or returned).	Detail of securities (distinguishing number, etc.)	VALUE OF EACH SECURITY (SEPARATE COLUMN FOR EACH KIND).					Amount of half-yearly interest.	Date to which interest has been paid on receipt.	Initials of Treasurer or Assistant in charge.
			Government 4 per cent. loan of	Guaranteed railway.						

N.B.—The balance of the value columns must be worked out on every day on which there is a new entry.

PART II.—*Cash Account.*

RECEIPTS.			EXPENDITURE.		
Date.	Particulars.	Amount.	Date.	Particulars.	Amount.

N.B.—To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (ruled only for the Cash Account) may be left for each account, so that the account may be carried on for several years without opening a fresh Ledger Account.

Form 194.

(See Chapter 74 Annexure, para. 11.)

(*Form 3 prescribed in Rules for Charitable Endowment Funds.*)

Balance Sheet.

Particulars.	Number and Value of Securities.				
	Government Securities 4 per cent. of 1865		(A pair of columns for each different kind of Security held.)	Total.	
	No.	Value.		No.	Value.
Opening balance (from last year).					
Received during year (total must agree with Form 1).					
Grand Total (*a*) .					
Returned during year .					
Sent to Comptroller General during year.					
Total transferred or returned. (*b*)					
Closing balance (difference between (*a*) and (*b*).					

Certified that the above closing balance has been compared with the securities in Treasurer's possession, and has been found to agree both as to number and value.

Form 195.

(See Chapter 74, Annexure para. 13.)

(*Form 4 prescribed in Rules for Charitable Endowment Funds.*)

Register of Properties other than Securities for Money held under Act VI of 1890.

Serial No.	Particulars of vesting order.		Name of endowment.	Administrators of property.	Property held.			Title-deeds held.						Initials of Treasurer or Assistant in charge.	Remarks.
	No.	Date.			Description.	Value.	Annual income, if known.	Description.	Date of receipt.	Where deposited.	Date of return.	To whom returned.	Authority for return.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form 196.

(See Chapter 74, Annexure para. 14.)

(*Form 5 prescribed in Rules for Charitable Endowment Funds.*)

PART I.—*List of Properties other than Securities held under Act VI of 1890.*

Serial No.	Particulars of vesting order.		Name of endowment.	Administrators of property.	Property held.			Remarks.
	No.	Date.			Description.	Value.	Annual income, if known.	
1	2	3	4	5	6	7	8	

Form 196.

* (See Chapter 74, Annexure para. 14.)

(Form 5 prescribed in Rules for Charitable Endowment Funds.)

PART II.— *List and Abstract Account of Securities held under Act VI of 1890.*

Case No.	Name of endowment.	Person in whose behalf held.	Particulars of Securities.	Total of Securities.	Cash Receipts.			Cash Expenditure.			Balance in cash.	Remarks.
					Interest or dividend realised.	Other cash receipts. * * * *	Total cash receipts.	Fees paid to the Government.	Other payments. * * * *	Total paid.		
					*							

* Enter details in these columns.

Form 197.

(See Chapter 75, Article 1592.)

Report of Audit of Accounts of _____ Commissioner of Currency, _____ Circle, for the month of _____ 189 .

.. ...	Home Note Accounts.	Balance.	
		Opening.	Closing.
Certified—	I.—Home Circle only.		
(*1*) that the accounts have been maintained in the forms prescribed in the rules for currency accounts, and are closed and balanced for the month and signed.	*Names of Accounts.*		
	Total Balance .	0 0 0	0 0 0
	Add—		
	Note forms received .	0 0 0	0 0 0
(*2*) that, etc., etc.	Written off under Warrant	0 0 0	0 0 0
	Grand Total .		
	II.—Sub-Circle A. *Same as above.*		
Asst. Accountant General.	III.—Sub-Circle B. *Same as above.*		

[On Reverse.]

Closing Balances of Value Accounts.

Name of Account.	Amount.	Name of Account.	Amount.
		Total balance, being equal to that under circulation Account.	

Asst. Accountant-General.

Form 198.

(See Chapter 75, Article 1598.)

Memorandum of Note Balances in the Currency Department at ... on ...	R5.	R10.	R20.	R50.	R 100.	R 500.	R 1,000.	R 10,000.	Total Number of Pieces.	Value.	Grand Total.
Issue Department—											
Note Stock, Home Notes											
Do Sub-circle———											
Do. Sub-circle———											
(A separate slip of particulars annexed)											
Home Notes cancelled											
Sub-circle Notes cancelled											
Names of sub-circles											
Exchange Department											
Home Notes Exchange Account											
Foreign Notes											
Calcutta											
Allahabad											
Lahore											
Madras											
Calicut											
Bombay											
Karachi											
Rangoon											

Particulars of Note Stock in Issue Department.					
Denomination.	Series.	Number. From	Number. To	Number of Pieces.	Total Number of each Denomination.
Five	H 8	14001	100000		
	H 9	00001	14000		
Ten	H 10	17001	67000		
Twenty	H 5	15001	58000		
Fifty	H 4	09001	20000		
Hundred	H 3	11001	16000		
Five hundred.	H 2	03201	09000		
Thousand	H 1	04001	09000		
[Continue on	reverse	if necessary.]			

Certified that the closing balances of the Currency Office of the 189 have been verified by me on in the presence of the and in accordance with the instructions contained in Chapter 75, Article 1599 of the Civil Account Code, and that I have thus satisfied myself that the balances of specie and notes on the date mentioned are as detailed below :—

	Balance taken from Books.	Balance ascertained by Counting.
Note Accounts—		
Stock		
Exchange		
Cancelled		
Total		

	Balance taken from Books.	Balance ascertained by Counting.
Value Account—		
Reserve coin and small coin		
Exchange coin		
Foreign notes		
Notes on the Register of Valuables		
Total		

(Totals to be stated in words.)
The above is exclusive of an advance of R for copper exchange transactions.

[*N.B.*—If preferred, the columns, 'Particulars of Note Stock' may be printed on the back of the Form instead.]

FORM 199.

Form

(See Chapter 76

Annual Statement of Expenditure on Stores in the (here enter

(1) STORES MANUFACTURED IN EUROPE AND OBTAINED THROUGH THE SECRETARY OF STATE.		(2) STORES MANUFACTURED IN EUROPE, BUT PURCHASED IN INDIA UNDER PARA. 3 OF GOVERNMENT OF INDIA FINANCIAL RESOLUTION No. 185, DATED 10TH JANUARY 1883.							
				ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.		
Description or class of Stores.*	Total cost, including charges.	Description or class of Stores.	Number or quantity.	Average price or rate.	Incidental charges, carriage, etc.	TOTAL COST.	Average price or rate.	Incidental charges, freight, exchange, etc.	TOTAL COST.
	₹				₹	₹		₹	₹
Chemicals . . .									
Coal									
Machinery . .									
Mint Stores . .									
Printing materials .									
Stationery . .									
Other articles should be grouped under appropriate headings									

* Any stores imported from England or purchased in the local market in considerable

G. I. F. D. Resolution No. 185, dated 10th January

Pages 842 and 843, Form 199—

Enter as foot-note to this Form—

Items the aggregate value of which purchased or received during the year does not exceed R1,000 should be excluded from this Return, but all individual articles of which the aggregate purchases during the year amount to R1,000 should be entered in the Return in lump sums for each such article, the estimated cost of such articles, if obtained through the India Office, being entered in the columns provided for the purpose.

(*1st List, 24-4-94*)

199.

Article 1624.)

Presidency, Province or Department) *for the official year 189* .

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH SECRETARY OF STATE.

Description or class of Stores.*	Number or quantity.	Actual cost in India.			Estimated cost if obtained through India Office.			Difference.	
		Average price or rate.	Incidental charges, carriage, etc.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, etc.	Total cost.	Gain.	Loss.
			₹	₹		₹	₹	₹	₹
AGRICULTURAL IMPLEMENTS.									
Axes . . .									
Bill hooks . .									
(and so on as in Appendix C of the Resolution of the Government of India in the Finance and Commerce Department, No. 185, dated 10th January 1883.)									
BUILDING AND ENGINEERING MATERIALS.									
Portland cement .									
(and so on as in Appendix C of the Resolution of the Government of India in the Finance and Commerce Department, No. 185, dated 10th January 1883.)									

quantities which do not fall under any of the headings given in this column or in Appendix C of 1883, should be separately entered under appropriate headings.

Form 200.

(See Chapter 76, Article 1628.)

Statement of copper coin of the coinages before 1835 withdrawn under orders of Government No. 207, dated 17th January 1879, during the official year 189 -9 .

Name of Treasury.	Balance of uncurrent copper on 1st April.	Nominal value of the coin withdrawn during the year.	Total.	Nominal value of the coin transferred to depôts or sub-depôts.	Nominal value and weight of the coin destroyed at Treasuries.		Average rate per maund at which the copper was sold.	Total sale-proceeds.	Nominal value of the uncurrent copper still in the Treasuries on 31st March.	
					Value.	Weight				

Form 201.

(See Chapter 76, Article 1629.)

Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 189 .

Class.	Income.	PAID BY THE GOVERNMENT.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			R		R		R		R	
I	R 500 but less than R 750									
II	750 „ „ „ 1,000									
III	1,000 „ „ „ 1,250									
IV	1,250 „ „ „ 1,500									
V	1,500 „ „ „ 1,750									
VI	1,750 „ „ „ 2,000									
	Total I to VI .									
VII	R 2,000 but less than R 2,500									
VIII	2,500 „ „ „ 5,000									
IX	5,000 „ „ „ 10,000									
X	10,000 „ „ „ 20,000									
XI	20,000 „ „ „ 30,000									
XII	30,000 „ „ „ 40,000									
XIII	40,000 „ „ „ 50,000									
XIV	50,000 „ „ „ 1,00,000									
XV	1,00,000 and more . .									
	Total VII to XV .									
	GRAND TOTAL .									

Form 202.

(See Chapter 76, Article 1629.)

Statement showing the collections of the tax under Act II of 1886 from interest on Securities in the year 189 .

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local Authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	
I to VI .	At 4 pies in the rupee									
VII to XV	At 5 pies in the rupee									
	Total .	.	.							

Form No. 203.

(See Chapter 80, Article 1699.)

Statement of Contingent expenditure of the Office of the Accountant General / Comptroller *for the _____ months from April to _____ 189 .*

Heads of Contingencies.	From April to _____.		Whole year.		Remarks.
	Current year.	Past year.	Budget, current year.	Actuals, last year.	
Service Telegrams . .					
„ Postage . .					
Section-writing . . .					
Purchase and repair of furniture					
Binding charges . .					
Purchase of books, etc. .					
Other Contingencies . .					
				*	
Total .					

* This column should record any special circumstances which render an excess or saving in the year's actuals probable, as compared with the actuals of the past year or the budget of the current year.

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